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AUTHOR Jensen, Claudia
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ABSTRACT

This report contains validated task inventory listings for accounting occupations. An introductory report in brief outline form gives background of the work of the technical committee that identified the duties and tasks. This is followed by four attachments which make up most of the document. Attachment A has two parts: (1) an accounting skills inventory for 10 duties and corresponding tasks, ranked as entry, retention, or advanced; and (2) a tools, equipment, and work-aid list, indicating the frequency with which each is used on the job (low, medium, or high). Attachment B lists six assumptions of the technical committee project. Attachment C contains job descriptions for bookkeeper, accounting clerk, and nondegreed accountant. Attachment D, the largest of the four, begins with a list of basic skills for the accounting clerk, nondegreed accountant, and bookkeeper occupations. Next, a chart cross-references duties and tasks with performance guides for five accounting occupations: accounts payable clerk/supervisor; accounts receivable clerk/supervisor; fixed assets clerk/supervisor; general ledger clerk/supervisor; and payroll clerk/supervisor. The remainder of the guide lists the tasks for each of the 10 major duties, ranked as entry/retention (maintain files; process transactions; correct errors; prepare reports; resolve problems; communicate with outsiders) or advanced (audit records; establish policies; execute policies; supervise and instruct). Each task is presented on a separate page that provides information under the following headings: performance objectives, enabling objectives, tools and equipment, performance guide, teaching strategies, and instructional materials/resources. (NLA)

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ED340859

OFFICIAL REPORT

State Technical Committee
for
Accounting

July 1987

Oregon Department of Education
700 Pringle Parkway SE
Salem, Oregon 97310-0290

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Official Report of the State Technical Committee for Accounting

Prepared by: Claudia Jensen, Specialist
Business, Office and Marketing

I. Background and Summary of Activities:

A. Background

A group of people from business and industry were selected to serve on the State Technical Committee for Accounting to meet federal law requirements. Business and industry participants were asked to validate task inventory listings performed by entry-level, retention level, and advanced level by an initial mailing to be completed as an activity prior to the first committee meeting (see attachment A).

1. State Technical Committee for Accounting

a. Employers from relevant businesses and industries which represent the occupations being reviewed. (Four to seven members)

1) Jane Andrews, Bookkeeper
Self-Employed
Self Employed Bookkeeper

2) Jim Eveson, CPA
Eveson, Snyder and Lincoln
Small Accounting Firm

3) Jeanie Nebeker, Bookkeeper
Connie's Moving and Storage
Bookkeeper/Many Agencies

4) George Ormsby, Jr.
Freightliner Corporation
Trucking Company

5) Rosemary Venne, Paraprofessional
Number$ Plu$ Bookkeeping Service
Small Business

b. Members of trade or professional organizations which represent the occupation being studied. (Two to five members)

1) Jackie Babicky, CPA
Member of Oregon Association of CPAs
National Association of CPAs

2) Joyce Vandehey, Sr. Accountant
Don Riggs, Sr. Accountant
Deloitte, Haskins, and Sells
American Institute of CPAs

c. Organized labor is not applicable

d. Other persons may be appointed based upon some particular expertise as relates to the occupation being studied.

1) Jan Stennick, Instructor/Publisher
Clackamas Community College
Community College Instructor/Publisher

e. One representative from each of the following groups will serve as an ex-officio member:

1) SECONDARY VOCATIONAL PROGRAM
John Sprenger, Instructor
La Grande High School

2) COMMUNITY COLLEGE VOCATIONAL PROGRAM
Greg Harpole, Instructor
Lane Community College

3) HIGHER EDUCATION/VOCATIONAL TEACHER PREPARATION
Jim Schoelkopf, Instructor
Eastern Oregon State College

4) SACCVE REPRESENTATIVE
Alden Knapp, Exec. Director

B. Summary of Activities

1. On August 19, 1986, the committee met as a group to:

a. Compare the assessment of skills and produced a validated task inventory listing with an equipment and tools list needed for the performance of the task.

b. Validated performance guide to match validated task.

2. The committee met on October 20 and 21, 1986, and used the validated task inventory to:

a. Identify occupational title, duty, task, and performance guide.

b. Validate performance objective with performance guide.

c. Adopted Arizona State employability skills at three occupational levels in the three areas of math, communicative arts, and reasoning.

3. The committee met on November 15, 1986 to revise and complete the rough draft copy of task inventory, performance guide, employability skills, and essential knowledge needed for entry, retention, and advanced levels of the occupational titles identified.

II. Identification of the Occupations Studied

A. Occupational Titles

1. The initial assessment of skills inventory was taken from the following vocational titles:

- Accounts Receivable Clerk
- Accounts Payable Clerk
- Billing Clerk
- Credit Clerk
- Purchasing Clerk
- Accounts Payable Supervisor
- Accounts Receivable Supervisor

2. The committee identified that in most organizations there are five major accounting jobs:

- Accounts Payable Clerk
- Accounts Reveivable Clerk
- Fixed Assets Clerk
- General Ledger Clerk
- Payroll Clerk

3. The committee based the performance guide on those five jobs. In addition, ten major duties, which include the task inventory, were identified as six for entry level, six for retention level, and four as advanced level.

The six entry and retention level duties are:

- Maintain records: "maintain files"
- Journalize and post: "process transactions"
- Correct errors
- Prepare business forms: "prepare reports"
- Resolve problems
- Communicate with outsiders

The four advanced duties are:

- Audit records
- Establish policies
- Execute policies
- Supervise and instruct

B. Labor Market data and trends

1. Projected employment for 1991 for the accounting occupation include: CIPS Title Classification and Data

• Accountants and Auditors	7,461
• Accounting Clerk	12,125
• Bookkeeper Hand (1 & 2)	12,820
• Payroll Clerk	2,246
• Billing Clerk	1,529
• Cost Estimator (Purchasing Clerk)	1,492

2. The current trends for the accounting occupation are an increase in job opportunities in all areas of the profession. Employed women in the accounting area is on the rise and will continue to increase. Computer applications related to accounting procedures and manipulation of data will continue to improve the efficiency of the accounting field.

III. List of Competencies

Each occupational title is cross referenced to its duties and specific tasks. The tasks have been numbered using the number on the corresponding performance objective.

- Initial task inventory - Attachment A
- Duty, Task, Performance Objective - Attachment B

IV. Employability, Essential Learning, and Basic Skills

A. Employability Skills

The committee adopted the "Arizona Employability Study" is Math, Science, Communication and Responsibility. They suggested Oregon adopt and use these skills in their statement of required competencies. (Attachment C)

B. Part of the Employability Skill list was cross referenced to Oregon's essential learning and basic skill. (Attachment D)

V. Attachment A

Comments:

Business and Industry participants worked together in a dedicated and enthusiastic effort to produce the attached documents. The preface to the performance guide clearly states their intent and purpose for classification of job titles and format.

llg/6661V

ATTACHMENT "A"

OCCUPATIONAL INVENTORY: MEMBER BACKGROUND INFORMATION

DOMAIN:

Name _____

Street Address _____

City _____ State _____ Zip Code _____

Phone Number _____

Job Title _____

How long have you held the job title marked above?

Years _____ Months _____

How long have you worked in this occupational area?

Years _____ Months _____

jh/4387V

SKILL INVENTORY

Direction Sheet

Directions: Please place a check (✓) in the space provided for every task performed on the job for the titles listed regardless of how frequently the job is performed. Add any tasks which are not listed on the bottom of the list in each duty area.

Next place a check (✓) in the appropriate space indicating if the task is an entry level skill, a skill necessary to retain the job (retention) or a skill necessary for advancement in the occupational area (advancement).

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Technical Committee ACCOUNTING - SKILLS INVENTORY Member _____

Job Titles Accounts Payable Clerk
Accounts Receivable Clerk
Billing Clerk
Credit Clerk
Purchasing Clerk
Accounts Payable Supervisor/Accounts Receivable Supervisor

Duty No.	Task No.	Duty or Task/Skill	Currently Done on Job	Skill Level: Entry	Retention	Advancement
1.		AUDITING RECORDS				
	1.1	Audit Accounts Payable/Receivable Computer Records			✓	
	1.2	Audit End of Month Accounts Payable/Receivable Totals			✓	
	1.3	Audit Payment of Purchases on Account			✓	
	1.4	Audit Statement Sent to Charge Customers			✓	
	1.5	Audit Work Completed by Accounts Payable Employees			✓	
	1.6	Audit Work Completed by Accounts Receivable Employees			✓	
	1.7	Compare Invoice Received with Accounts Payable Records		✓		
	1.8	Compare Payment Received with Receipts or Remittance Stubs		✓		
2.		COMMUNICATING WITH OUTSIDERS				
	2.1	Accept Payments on Account Made in Person		✓		
	2.2	Assist Customer with Credit Application		✓		
	2.3	Check Credit Rating of Credit Applicant			✓	
	2.4	Communicate with Bank Concerning NSF Checks			✓	
	2.5	Communicate with Charge Customers Concerning Complaints and Requests			✓	
	2.6	Communicate with Credit Applicants Regarding Acceptance or Rejection			✓	
	2.7	Communicate with Creditors Regarding Complaints and Requests			✓	
	2.8	Communicate with Creditors Regarding Damaged Goods Received			✓	
	2.9	Communicate with Creditors Regarding Lost Shipments			✓	
	2.10	Communicate with Delinquent Charge Customers			✓	
	2.11	Inform New Customers of Credit Policies		✓		
	2.12	Obtain Information for Purchase Order		✓		
	2.13	Place Order for Merchandise			✓	
	2.14	Provide Request Credit Information on Charge Customers			✓	
	2.15	Verify Credit Reference of Credit Applicants		✓		
	2.16	Verify Freight Charges		✓		
	2.17	Contact Customer Regarding NSF Check			✓	

Technical Committee ACCOUNTING - SKILLS INVENTORY Member _____

Job Titles _____

Duty No.	Task No.	Duty or Task/Skill	Currently Done on Job	Skill Level: Entry	Retention	Advancement
3.		CORRECTING ERRORS IN RECORDS				
	3.1	Correct Accounts Receivable Error in Journal			✓	
	3.2	Correct Errors in Journalizing Account Payable			✓	
	3.3	Correct Errors in Posting Accounts Payable			✓	
	3.4	Correct Errors in Posting Accounts Receivable			✓	
	3.5	Correct Inaccuracies of Purchase Invoice		✓		
	3.6	Correct Inaccuracies of Purchase Returns and Allowances			✓	
	3.7	Correct Inaccuracies of Sales Invoice		✓		
	3.8	Correct Inaccuracies of Sales Returns and Allowances			✓	
	3.9	Reconcile Bank Statement on Company Account			✓	
4.		ESTABLISHING POLICIES				
	4.1	Establish Company Credit Policies				✓
	4.2	Establish Company Policy for Writing Off Bad Debts				✓
	4.3	Establish Company Policy Regarding Damaged Goods Received				✓
	4.4	Establish Company Policy Regarding Payment Invoices within Discount Period.				✓
	4.5	Establish Company Policy Regarding Return of Goods Received				✓
	4.6	Execute Company Credit Policies			✓	
	4.7	Execute Company Policy Regarding Damaged Goods Received			✓	
	4.8	Execute Company Policy Regarding Payment of Invoices Within Discount Period			✓	
	4.9	Execute Company Policy Regarding Return of Goods Received			✓	
5.		JOURNALIZING/POSTING ENTRIES				
	5.1	Journalize Dishonored Checks from Customers			✓	
	5.2	Journalize Payment on Account			✓	
	5.3	Journalize Purchases on Account		✓		
	5.4	Journalize Purchase Returns and Allowances			✓	
	5.5	Journalize Receipt of Payment on Account			✓	
	5.6	Journalize Sales on Account		✓		
	5.7	Journalize Sales Returns and Allowances			✓	
	5.8	Journalize Writing Off Bad Debts			✓	

Technical Committee ACCOUNTING - SKILLS INVENTORY Member _____

Job Titles _____

Duty No.	Task No.	Duty or Task/Skill	Currently Done on Job	Skill Level: Entry	Skill Level: Retention	Skill Level: Advancement
	5.9	Post Dishonored Checks to Customer's Account		✓		
	5.10	Post Journal Totals to Accounts Payable/Accounts Receivable Control Accounts			✓	
	5.11	Post Payment on Account to Subsidiary Account		✓		
	5.12	Post Purchases on Account to Creditor's Account		✓		
	5.13	Post Purchase Returns & Allowances to Creditor's Account			✓	
	5.14	Post Sales on Account to Customer's Account		✓		
	5.15	Post Sales Returns and Allowances to Customers Account		✓		
	5.16	Post Writing Off Bad Debts to Customer's Account		✓		
6.		MAINTAINING RECORDS				
	6.1	Maintain File of Charge Customers' Names and Addresses		✓		
	6.2	Maintain File of Credit Applications		✓		
	6.3	Maintain File of Items Transferred Between Departments			✓	
	6.4	Maintain File of Purchase Invoices		✓		
	6.5	Maintain File of Purchase Order copies		✓		
	6.6	Maintain File of Receiving Reports		✓		
	6.7	Maintain File of Suppliers' Names & Addresses		✓		
	6.8	Maintain Summary of Freight Charges		✓		
	6.9	Maintain Summary of Purchases		✓		
	6.10	Maintain File on Fixed Assets		✓		
7.		SOLVING ACCOUNT PROBLEMS				
	7.1	Approve New Charge Customers			✓	
	7.2	Authorize Charge Customer's Purchases			✓	
	7.3	Calculate Amount Owed by Customer		✓		
	7.4	Determine Amount Owed to Creditor		✓		
	7.5	Determine Uncollectable Accounts Receivable			✓	
	7.6	Determine When to Order Materials by Checking Inventory Records			✓	
	7.7	Determine When to Order Materials by Physical Check			✓	
	7.8	Establish Date to Pay Invoice			✓	
	7.9	Identify Cost Variances on Raw Materials			✓	
	7.10	Verify Credit Limit of Charge Customers			✓	

Technical Committee ACCOUNTING - SKILLS INVENTORY Member _____

Job Titles _____

Duty No.	Task No.	Duty or Task/Skill	Currently Done on Job	Skill Level: Entry	Retention	Advancement
8.		PERFORMING SUPERVISORY & TRAINING FUNCTIONS				
	8.1	Evaluate Accounts Payable Employees in Company Policies				
	8.2	Evaluate Accounts Payable Employees in Company's Accounts Payable Procedures				✓
	8.3	Evaluate Accounts Receivable Employees in Company Policies			✓	
	8.4	Evaluate Accounts Receivable Employees in Company's Accounts Receivable Procedures			✓	
	8.5	Instruct Accounts Payable Employees in Company Policies				✓
	8.6	Instruct Accounts Payable Employees in Company's Accounts Payable Procedures			✓	
	8.7	Instruct Accounts Receivable Employees in Company Policies			✓	
	8.8	Instruct Accounts Receivable Employees in Company's Accounts Receivable Procedures			✓	
	8.9	Instruct Employees in Correcting Accounts Receivable Errors in Journal			✓	
	8.10	Instruct Employees in Correcting Errors in Posting Accounts Receivables			✓	
	8.11	Instruct Employees to Correct Accounts Payable Errors in Journal			✓	
	8.12	Instruct Employees to Correct Errors in Posting Accounts Payables			✓	
9.		PREPARING BUSINESS FORMS				
	9.1	Prepare Bank Deposits		✓		
	9.2	Prepare Check for Payment		✓		
	9.3	Prepare Check Voucher		✓		
	9.4	Prepare Collection Reports		✓		
	9.5	Prepare Correspondence on Accounts Payable Discrepancies		✓		
	9.6	Prepare Credit Memo		✓		
	9.7	Prepare Customers' Statements		✓		
	9.8	Prepare Debit Memo		✓		
	9.9	Prepare Inventory Input Information			✓	
	9.10	Prepare Invitation of Bid Forms			✓	
	9.11	Prepare Purchase Order		✓		
	9.12	Prepare Schedule of Accounts Payable/Accounts Receivable			✓	
	9.13	Prepare Use Tax Information			✓	

Technical Committee ACCOUNTING - SKILLS INVENTORY Member _____

Job Titles _____

Duty No.	Task No.	Duty or Task/Skill	Currently Done on Job	Skill Level: Entry	Skill Level: Retention	Skill Level: Advancement
10		COMPUTER APPLICATIONS				
	10.1	Create a general ledger on an automated system				
	10.2	Assemble and arrange source documents in preparation for computer processing.				
	10.3	Format, analyze, and code data in preparation for entry on a data entry form.				
	10.4	Operate a computer input device.				
	10.5	Correct errors in transactions entered.				
	10.6	Produce the appropriate journals used in a computerized accounting system.				
	10.7	Prove the journals against the source documents and to the checkbook.				
	10.8	Post using an automated system and product and updated general ledger.				
	10.9	Produce a trial balance from the updated general ledger.				
	10.10	Prove the trial balance and correct any errors that may cause it to be out of balance.				
	10.11	Produce a balance sheet and an income statement.				
	10.12	Check printouts of balance sheet and income statement for errors and correct them.				
	10.13	Identify the information required in a computerized payroll system.				
	10.14	Produce an earnings record for all employees and a payroll register				

TOOLS, EQUIPMENT, AND WORK-AID LIST

Direction Sheet

Please place a check (✓) to the right of each tool, piece of equipment, or work-aid that you use in your current job. Also indicate the level of frequency the tool, equipment, or work-aid is used. Add any tools/equipment/work-aid that you use which are not listed.

OCCUPATIONAL INVENTORY: TOOLS, EQUIPMENT, AND WORK AIDS LIST

Technical Committee ACCOUNTING

TOOLS, EQUIPMENT, AND WORK-AIDS LIST	Page 1 of 2			
Directions: Please place a check (✓) to the right of each tool, piece of equipment, or work aid that you use in your current job. Also indicate the level of frequency the tool, equipment or work aid is used. Add any tools/equipment/work aids that you use which are not listed.	Check if Done In Present Job	Frequency		
		Low	Medium	High
1. Telephone				✓
2. Special Devices			✓	
3. Calculators				✓
4. Electronic (Full Key)				✓
5. Electronic (Ten Key)				✓
6. Manual (Full Key)				
7. Manual (Ten Key)				
8. Electronic Typewriter				
9. Manual				
10. Executive		✓		
11. Automatic		✓		
12. File Cabinet			✓	
13. Index/Card File				✓
14. Rotary				
15. Upright				✓
16. Copy Machines			✓	
17. Microfiche Reader/Reproducer		✓		
18. Duplicator			✓	
19. Offset				
20. Stencil Duplicator				
Check Protector		✓		

OCCUPATIONAL INVENTORY: TOOLS, EQUIPMENT, AND WORK AIDS LIST

Technical Committee ACCOUNTING

TOOLS, EQUIPMENT, AND WORK-AIDS LIST	Page 2 of 2			
Directions: Please place a check (✓) to the right of each tool, piece of equipment, or work aid that you use in your current job. Also indicate the level of frequency the tool, equipment or work aid is used. Add any tools/equipment/work aids that you use which are not listed.	Check if Done In Present Job	Frequency Low	Medium	High
1. Check Register				
2. Computers				
3. Microcomputers				
4. Main Frame				
5. Electronic Mail				
6. Networking Systems				
7. Computer Operating Systems				
8. Data Bases				
9. Diskettes Electronic Filing System				
10. Operations Manual				
11. Software Programs				
12. Spreadsheets				
13. General Ledger Accounting Cycle for Service Business and Merchandising Business				
14. Accounts Payable Transactions and Reports				
15. Accounts Receivable Transactions and Reports				
16. Cash Discounts, Debit Memos, and Credit Memos				
17. Payroll Transactions and Reports				
18. FUTURE PROJECTIONS FOR EQUIPMENT USE:				
19. Voce Communications				
20. Telecommunications Through Laser, Image and Satellites				

ATTACHMENT "B"

Title: Accounting Technical Committee
October 21, 1986

Participants: Mrs. Jacqueline Babicky
Mr. Jim Eveson
Mr. Michael Goin
Mr. Greg Harpole
Mr. Terry Harrison
Mrs. Jeane Nebeker
Mr. George Ormsby
Mrs. Sandra Ricksger
Mr. Don Riggs
Mr. John Sprenger
Ms. Jan Stennick
Ms. Rosemary Venne

INTRODUCTION

Assumptions to Project--Accounting

1. In most organizations, there are five major accounting jobs that must be done. We have chosen to approach these jobs by first naming the specific accounting position, then the duties, tasks, performance objectives, tools, performance guide and teaching strategies relating to the position.

   The five accounting positions are:

   Accounts Payable
   Accounts Receivable
   Fixed Assets
   General Ledger
   Payroll

2. In addition, of the 10 major duties as outlined by V-Tech for which there is a task inventory, we have identified six that we believe to be entry level and four we believe to be higher level. In naming the positions, we have called the lower level "clerk" and the higher level "supervisor."

   The six entry level duties are:

   "Clerk"
   - Maintain records: "maintain files"
   - Journalize and post: "process transactions"
   - Correct errors
   - Prepare business forms: "prepare reports"
   - Resolve problems
   - Communicate with outsiders

   The duties we identified for the higher level job are:

   "Supervisor"
   - Audit records
   - Establish policies
   - Execute policies
   - Supervise and instruct

3. Each job position is cross-referenced to its duties and specific tasks. The tasks have been numbered using the number on the corresponding performance objective. Because, once this matrix was established, all job positions and duties did not have tasks written for them in the original documentation, we have added numerous tasks. Any task numbered #106 or higher is a new task description as of today (October 18, 1986). None of these tasks are in the higher level duties or supervising level positions, but we have also added tasks for payroll clerk and fixed asset clerk.

4. The terms used in this document generally reflect those commonly used in industry. It is suggested there be a general awareness that these are changing and are reflective of the broadening scope of the tasks required for each position.

5. As a statement of philosophy, we of the business/industry portion of this task force believe that the skills as listed on the "Arizona Employ-ability Study" in Math, Science, Communication and Responsibility are appropriate for entry level (Arizona "Accounting Clerk") and higher level (Arizona "Bookkeeper") and are well written. We suggest Oregon adopt and use these skills in their statement of required competencies. (See attachment)

6. Although the vocational technical document refers to entry, retention and advancement levels, we have decided that entry and retention skills are, for our purposes identical. There would be only a minimal elapse of time before an entry level person would have to exhibit proficiency in the tasks outlined in order to be retained. We expect, however, that for advancement, a higher level of proficiency; the ability to make judgments and to supervise and instruct others, would have to be achieved.

   It is important to remember today that most functions that used to be entry level rote tasks, are now performed by computers. Employees must perform the tasks of evaluation, quality control, and analysis and must make correct and critical judgments in order to stay employed, to advance and to succeed in their work. Employees will have to understand the workings of the computer as well as the general accounting process.

Jacqueline Babicky
Jim Eveson
Jeane Nebeker
George Ormsby
Don Riggs
Rosemary Venne

October 21, 1986

ATTACHMENT "C"

Bookkeeper

The Bookkeeper has mastered the accounting clerk skills and:

Related Basic Skills

MATHEMATICS

- Interprets financial data presented in a variety of formats: charts, tables and graphs.
- Uses the accounting formula (assets equal liabilities plus owner's equity) when recording financial data.
- Applies arithmetic skills in making change and maintaining accurate petty cash accounts.

COMMUNICATIVE ARTS

- Reads and interprets computer printouts.
- Reads materials related to the job.
- Clarifies with client information that is unclear.
- Presents information from various resources in financial reports in a clear, logical and concise manner.

Job Skills

- Identifies and selects appropriate financial format to record financial data.
- Prepares banking records and manages petty cash account.
- Arranges for collection of upaid bills.
- Calculates and maintains accurate employee payroll records.
- Applies accounting principles for assets, liabilities, owners' equity, income and expense accounts when analyzing and recording transactions.
- Supervises other office workers.

Responsibility Skills

- Works well under pressure and stress.
- Organizes and prioritizes work to promote effective and efficient use of time.
- Works without close supervision.
- Assists with on-the-job training of other staff.

The 1991 estimated employment projections for this occupation/job cluster: 12,820.

Accounting Clerk

Related Basic Skills

MATHEMATICS

- Uses addition, subtraction, multiplication and division to compute account balances.
- Uses percentages, fractions, decimals and formulas for computing interest charges, depreciation, discounts, sales tax and other financial calculations.
- Verifies for each recorded transaction that the sum of the debits equals the sum of the credit amounts.
- Makes accurate judgments as to the reasonableness of answers to problems.
- Balances checkbook.

SCIENCE

- Applies keyboarding and literacy skills of basic computer science.

COMMUNICATIVE ARTS

- Uses effective written and verbal communication skills with clients, co-workers and supervisors.
- Asks questions to find essential information and draw conclusions from the information.
- Follows written and verbal instructions.
- Writes numbers and letters legibly and concisely.
- Proofreads to ensure accuracy.
- Uses correct accounting terminology and abbreviations.
- Collects, sorts, and organizes information chronologically, numerically and alphabetically.
- Writes concisely using correct grammar, spelling and punctuation.

Job Skills

- Locates, gathers, sorts, analyzes and records financial data.
- Calculates individual employee payroll records according to hours worked, rate of pay and deduction.
- Records amounts of money owed to the company and by the company and makes necessary adjustments in the records.
- Uses both manual and computerized accounting procedures to record and maintain accurate financial records.
- Uses standardized recordkeeping procedures and accounting principles in recording financial transactions.
- Composes memos and reports.
- Establishes and maintains files.
- Operates calculator, computer, typewriter, check protector and microfiche reader to perform accounting tasks.
- Prepares workpaper analysis and reconciles account activity.

Responsibility Skills

- Complies with company policy and government regulations.
- Establishes and initiates long- and short-range goals for self-development and professional improvement.
- Works as a team member within the work setting.
- Demonstrates punctuality, dependability and honesty.
- Uses initiative and imagination to solve problems within the scope of the job.
- Accepts change and makes adjustments as needed.
- Accepts constructive criticism and responsibility for own actions.
- Takes pride in workmanship and development of safe work habits.
- Practices neatness in work habits and personal appearance.
- Learns and applies new technologies and procedures.
- Ensures accuracy and completeness of data entered in accounts.
- Completes work within the given period of time.

The 1991 estimated employment projections for this occupation/job cluster: 12,125.

Non-degreed Accountant

The Non-degreed Accountant has mastered the accounting clerk and bookkeeper skills and:

Related Basic Skills

MATHEMATICS

- Presents financial data in a variety of formats: charts, tables and graphs.
- Verifies recorded financial data against other written sources.

SCIENCE

- Applies logic and problem solving methods in analyzing financial records and forecasting financial conditions.

COMMUNICATIVE ARTS

- Reads recent legislation affecting financial recordkeeping.
- Reads from a company established chart of accounts.
- Interprets financial statements to know financial condition of the company.

Job Skills

- Prepares and analyzes financial records to report present condition and results of operation of the company.
- Organizes procedures for conducting annual inventory of merchandise and equipment on hand.
- Maintains accounting records for various types of business including: partnership, corporations, divisions and sole proprietorship.
- Maintains controls over financial and accounting activities to protect company assets.
- Prepares, analyzes and interprets budgets for use by management.
- Prepares federal, state, county and city tax reports.
- Supervises other office workers.
- Presents financial reports to company officers.

Responsibility Skills

- Interprets company policies and procedures to other staff members.

The 1991 estimated employment projections for this occupation/job cluster: 7,461.

ATTACHMENT "D"

EMPLOYABILITY SKILLS*

RELATED BASIC SKILLS	ESSENTIAL LEARNING SKILLS
A. Mathematics	
Accounting Clerk	
1. Uses addition, subtraction, mutiplication and division to compute account balances.	1.4 - 11D
2. Uses percentages, fractions, decimals and formulas for computing interest charges, depreciation, discounts, sales tax and other financial calculations.	1.4 - 11D, E
3. Verifies for each recorded transaction that the sum of the debits equals the sum of the credit amounts.	1.4 - 11D, E
4. Makes accurate judgments as to the reasonableness of answers to problems.	1.7 - 11B
5. Balances checkbook.	1.4 - 11D
Non-Degreed Accountant	
6. Presents and interprets financial data in a variety of formats: charts, tables and graphs.	1.6 - 11B, D, F, G
7. Verified recorded financial data against other written sources.	1.4 - 11B, D
Bookkeeper	
8. Uses the accounting formula (assets equal liabilities plus owner's equity) when recording financial data.	1.6 - 11B, E
9. Applies arithmetic skills in making change and maintaining accurate petty cash accounts.	1.4 - 11D

*A portion of the related basic skills from the "Arizona Employability Study" were used to identify employable skills by the technical committee.

RELATED BASIC SKILLS	ESSENTIAL LEARNING SKILLS
B. Communicative Arts	
<u>Accounting Clerk</u>	
1. Uses effective written and verbal communication skills with clients, co-workers and supervisors.	2.3 - 11D 5.3 - 11A
2. Asks questions to find essential information and draw conclusions from the information.	2.3 - 11C
3. Follows written and verbal instructions.	2.1 - 11E 2.3 - 11I
4. Writes numbers and letters legibly and concisely.	1.4 - 11A
5. Proofreads to ensure accuracy.	5.7 - 11A
6. Uses correct accounting terminology and abbreviations.	5.5 - 11C
7. Collects, sorts and organizes information chronologically, numerically and alphabetically.	5.2 - 11D
8. Writes concisely using correct grammar, spelling and punctuation.	5.7 - 8A, B, C
<u>Non-Degreed Accountant</u>	
9. Reads from a company established chart of accounts.	3.1 - 11A, B, C
<u>Bookkeeper</u>	
10. Reads materials related to the job.	3.1 - 11A, B, C
11. Clarifies with client information that is unclear.	3.1 - 11F
12. Presents information from various resources in financial reports in a clear, logical and concise manner.	5.2 - 11C

RELATED BASIC SKILLS	ESSENTIAL LEARNING SKILLS
C. Reasoning	
<u>Accounting Clerk</u>	
1. Composes memos and reports.	6.1 - 11C
2. Uses initiative and imagination to solve problems within the scope of the job.	6.3 - 11B, D, F
3. Applies logic and problem solving methods in analyzing financial records and forecasting financial conditions.	6.3 - 11A
4. Analyze and apply new technologies and procedures.	6.4 - 11C
<u>Non-Degree Accountant</u>	
5. Prepares and analyzes financial records to report present condition and results of operation of the company.	6.2 - 11A
6. Prepares, analyzes and interprets budgets for use by management.	6.2 - 11A
7. Interprets financial statements to know financial condition of the company.	6.4 - 11B
8. Interprets company policies and procedures.	6.4 - 11B
<u>Bookkeeper</u>	
9. Identifies and selects appropriate financial format to record financial data.	6.3 - 11D
10. Organizes and prioritizes work to promote effective and efficient use of time.	6.3 - 11D
11. Applies accounting principles for assets, liabilities, owner's equity, income and expense accounts when analyzing and recording transactions.	6.5 - 11B

Entry/Retention Level

Position	Duties	Tasks	Cross Reference Performance Guide
Accounts Payable Clerk	1. Maintain Records	1. Maintain file of purchase order copies.	1
		2. Maintain file of receiving reports.	2
		3. Maintain file of purchase invoices.	3
	2. Process Transactions	4. Verify invoice received.	4
		5. Establish date to pay invoice.	5
		6. Prepare check voucher.	6
		7. Verify freight charges.	7
		8. Accrue invoice for payment.	8
		9. Journalize purchase returns and allowances.	9
		10. Post purchase returns and allowances to subsidiary account.	10
		11. Prepare check for payment.	11
		12. Journalize payment on accounts payable.	12
		13. Post payment of accounts payable to subsidiary account.	13
		14. Post journal totals to accounts payable control account.	14

Entry/Retention Level

Position	Duties	Tasks	Cross Reference Performance Guide
Accounts Payable Clerk (cont.)	3. Correct Errors	15. Correct inaccuracies on purchase invoices.	15
		16. Correct inaccuracies on purchase returns and allowances.	16
		17. Correct errors in journalizing accounts payable.	17
		18. Correct errors in posting accounts payable.	18
	4. Prepare Reports	19. Prepare amount owed to creditor.	19
		20. Prepare use tax information.	20
		21. Prepare schedule of accounts payable.	21
	5. Resolve Problems	22. Audit payment of purchases on account.	22
		23. Audit accounts payable computer records.	23
		24. Audit end of month accounts payable totals.	24
	6. Communicate with Outsiders	25. Prepare correspondence on accounts payable discrepancies.	25
		26. Communicate with creditors regarding lost shipments.	26
		27. Communicate with creditors regarding damaged/defective goods received.	27

Advanced Level

Position	Duties	Task	Cross Reference Performance Guide
Accounts Payable Supervisor	1. Audit Record	1. Audit work completed by accounts payable employees.	28
	2. Establish Policies	2. Establish company policy regarding damaged/defective goods received.	29
		3. Establish company policy regarding payment of invoices within discount period.	30
		4. Establish company policy regarding return of goods received.	31
	3. Execute Policies	5. Execute company policy regarding damaged goods received.	32
		6. Execute company policy regarding payment of invoices within discount period.	33
		7. Execute company policy regarding return of goods received.	34
	4. Supervise and Instruct	8. Instruct accounts payable employees in company policies.	35
		9. Instruct accounts payable employees in company's accounts payable procedures.	36
		10. Instruct employees to correct errors in accounts payable records.	37
		11. Instruct employees how to correct errors in posting accounts payable.	38

Advanced Level

Position	Duties	Task	Cross Reference Performance Guide
Accounts Payable Supervisor (cont.)		12. Evaluate accounts payable employees in company policies.	39
		13. Evaluate accounts payable employees in company accounts payable procedures.	40

Entry/Retention Level

Position	Duties	Tasks	Cross Reference Performance Guide
Accounts Receivable Clerk	1. Maintain Records	1. Maintain file of charge customers' names and and addresses.	41
		2. Maintain file of credit applications.	42
	2. Process Transactions	3. Post sales on account to customer's subsidiary account.	43
		4. Record receipt of payment on account.	44
		5. Compare payment received with remittance.	45
		6. Post sales returns and allowances to customer's subsidiary account.	46
		7. Post journal totals to accounts receivable control account.	47
		8. Correct errors in accounts receivable records.	48
	3. Correct Errors	9. Correct errors in posting accounts receivable records.	49
		10. Correct inaccuracies in sales records.	50
		11. Correct inaccuracies of sales returns and allowances.	51

Entry/Retention Level

Position	Duties	Tasks	Cross Reference Performance Guide
Accounts Receivable Clerk (cont.)	4. Prepare Reports	12. Prepare customers' statements.	52
		13. Prepare schedule of accounts receivable.	53
		14. Audit accounts receivable computer records.	54
		15. Audit end-of-month accounts receivable totals.	55
		16. Audit statement sent to charge customers.	56
	5. Resolve Problems	17. Write off bad debts to customer's account.	57
		18. Post dishonored check to customer's subsidiary account.	58
		19. Determine uncollectable accounts receivable.	59
	6. Communicate with Outsiders	20. Inform new customers of credit policies.	60
		21. Communicate with charge customers concerning complaints and requests.	61
		22. Contact customers regarding NSF checks.	62
		23. Communicate with delinquent charge customers.	63

Entry/Retention Level

Position	Duties	Tasks	Cross Reference Performance Guide
Accounts Receivable Supervisor	1. Audit Records	1. Audit work completed by accounts receivable employees.	64
	2. Establish Policies	2. Establish company credit policies.	65
		3. Establish company bad debts policies.	66
	3. Execute Policies	4. Execute company credit policies.	67
	4. Supervise and Instruct	5. Evaluate accounts receivable employees in company policies.	68
		6. Evaluate accounts receivable employees in company accounts receivable procedures.	69
		7. Instruct accounts receivable employees in company policies.	70
		8. Instruct accounts receivable employees in company accounts receivable procedures.	71
		9. Instruct employees to correct accounts receivable errors.	72

Entry/Retention Level

Position	Duties	Tasks	Cross Reference Performance Guide
Fixed Assets Clerk	1. Maintain Records	1. Prepare fixed asset records.	73
	2. Process Transactions	2. Make copies of supporting documentation for fixed asset acquisitions and retirement.	74
		3. Record and file capital expenditure requests.	75
		4. Calculate depreciation on fixed asset additions.	76
		5. Reconcile fixed assets and accumulated depreciation to subsidiary records.	77
	3. Correct Errors	6. Correct errors in postings to fixed asset records.	78
	4. Prepare Reports	7. Prepare a monthly report summarizing fixed asset additions, sales and retirements.	79
	5. Resolve Problems	8. Review gains/losses on sales of fixed assets.	80
	6. Communicate with Outsiders	9. Obtain bids on sales of fixed assets.	81

Advanced Level

Position	Duties	Tasks	Cross Reference Performance Guide
Fixed Asset Supervisor	1. Audit Records	1. Audit fixed asset computer records.	82
		2. Audit end-of-month fixed asset totals.	83
		3. Audit new asset purchases.	84
		4. Audit work completed by fixed asset clerk.	85
		5. Compare invoices with contract or purchase order.	86
	2. Establish Policies	6. Establish company policy regarding return of assets.	87
		7. Establish company policy regarding receipt of damaged goods.	88
	3. Execute Policies	8. Execute company policy regarding damaged/defective assets received.	89
	4. Supervise and Instruct	9. Evaluate fixed asset employees in company policies.	90
		10. Evaluate fixed asset employees in company's fixed asset procedures.	91
		11. Instruct employees to correct errors in fixed asset records.	92
		12. Instruct employees in company's fixed asset procedures.	93
		13. Instruct fixed asset employees in company policies.	94

Advanced Level

Position	Duties	Tasks	Cross Reference Performance Guide
General Ledger Clerk	1. Maintain Records	1. Establish chart of accounts.	95
		2. Maintain chart of accounts.	96
		3. Assign account numbers to new general ledger accounts.	97
	2. Process Transactions	4. Post summary totals from subsidiary records to the general ledger.	98
		5. Reconcile the general ledger to the working trial balance.	99
		6. Reconcile company bank accounts.	100
		7. Prepare bank deposits.	101
	3. Correct Errors	8. Proof end-of-month general ledger.	102
		9. Proof work completed by general ledger employees.	103
	4. Prepare Reports	10. Prepare month-end general ledger.	104
		11. Prepare trial balance.	105
		12. Prepare financial statements.	106
	5. Resolve Problems	13. Communicate to supervisor or owner regarding specific accounts, problems and results of operations.	107

Advanced Level

Position	Duties	Tasks	Cross Reference Performance Guide
General Ledger Supervisor	1. Audit Records	1. Audit end-of-month general ledger totals.	108
	2. Establish Policies	2. Establish company policy regarding month-end cut-off.	109
	3. Supervise and Instruct	3. Evaluate general ledger employees in company policies.	110

Entry/Retention Level

Position	Duties	Tasks	Cross Reference Performance Guide
Payroll Clerk	1. Maintain Record	1. Maintain file of employees' names, addresses, and pay rates.	111
		2. Maintain file of employees' deductions.	112
	2. Process Transactions	3. Calculate amount of withholding tax.	113
		4. Calculate gross pay.	114
		5. Calculate net pay.	115
		6. Prepare payroll checks.	116
	3. Correct Errors	7. Correct error in payroll checks.	117
		8. Correct error in payroll records.	118
	4. Prepare Reports	9. Prepare month-end payroll reports.	119
	5. Resolve Problems	10. Communicate with employees concerning complaints and requests.	120
	6. Communicate with Outsiders	NOTE: As a policy, entry level personnel will not be authorized to communicate with outsiders. This duty in payroll work is higher level.	

Advanced Level

Position	Duties	Task	Cross Reference Performance Guide
Payroll Supervisor	1. Audit Records	1. Audit payroll records.	121
		2. Audit end-of-month payroll.	122
		3. Audit payment of payroll checks.	123
		4. Audit work completed by payroll clerk.	124
	2. Establish Policies	5. Establish company policy regarding overtime and work week.	125
		6. Establish company policy regarding authorization of time cards.	126
	3. Execute Policies	7. Execute company policies regarding time cards, overtime, pay dates and payroll checks.	127
	4. Supervise and Instruct	8. Instruct employees to correct errors in posting payroll.	128
		9. Instruct payroll employees in company policies.	129
		10. Evaluate payroll employees in company's payroll procedures.	130
	5. Communicate with Outsiders	11. Communicate about payroll matters to any outside creditors, banks, taxing authorities, courts, etc.	131

ENTRY/RETENTION LEVEL

DUTY: MAINTAIN RECORDS

TASK: Maintain File of Purchase Order Copies

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1. PERFORMANCE OBJECTIVE

Given a file of purchase order copies, new purchase order copies, tools and equipment, maintain a file of purchase order copies. Copies of purchase orders must be filed numerically or alphabetically, purged of old copies, and retrievable upon request.

ENABLING OBJECTIVE

Identify purchase orders and procedures for filing numerically and alphabetically.

TOOLS/EQUIPMENT

Document retention media, i.e., file cabinet
Stamp
Purchase order copies

PERFORMANCE GUIDE

1. Obtain purchase orders
2. File purchase order copies numerically and alphabetically depending on system already established
3. Stamp purchase order received based on receipt of signed packing slip
4. Mark purchase order when order received is incorrect or incomplete
5. File received purchase order copies alphabetically by supplier
6. Purge old purchase order copies from files after one year

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: MAINTAIN RECORDS

TASK: Maintain File of Receiving Reports

---

2. PERFORMANCE OBJECTIVE

Given a file of receiving reports, new receiving reports, tools and equipment, maintain a record of receiving reports. Receiving reports must be filed numerically or alphabetically, purged of old receiving reports, and retrievable upon request.

ENABLING OBJECTIVE

Identify receiving reports and procedures for the processing of receiving records.

TOOLS/EQUIPMENT

Document retention media, i.e., file cabinet
Receiving reports

PERFORMANCE GUIDE

1. Obtain approved receiving report
2. Match purchase order with receiving report and file in alphabetical order by supplier
3. Complete cross-reference
4. Investigate file of old receiving reports after one year

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: MAINTAIN RECORDS

TASK: Maintain File of Purchase Invoices

---

3. PERFORMANCE OBJECTIVE

Given a file of unpaid purchase invoices, new purchase invoices, tools and equipment, maintain a file of purchase invoices. Purchase invoices must be filed, purged of paid invoices, stored, and retrievable upon request.

ENABLING OBJECTIVE

Identify purchase invoices and procedures for the processing of purchase invoices.

TOOLS/EQUIPMENT

Document retention media, i.e., file cabinet
Stamp
Microfilm equipment
Purchase invoices

PERFORMANCE GUIDE

1. Receive purchase invoices
2. Match purchase invoice with receiving report
   a. Process for payment if quantity and prices agree
   b. Investigate and resolve any differences
3. Complete cross-reference if necessary
4. Attach purchase returns and allowances to invoice if necessary
5. Stamp invoice "paid"
6. File "paid" invoices separately alphabetically by supplier
7. Purge files of "paid" invoices
8. Store "paid" invoices

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Audit Invoice Received

---

4. PERFORMANCE OBJECTIVE

Given a ledger, invoice, receiving report, tools and equipment, verify invoices received. All discrepancies must be corrected and invoices filed.

ENABLING OBJECTIVE

Identify proper accounts payable procedures.

TOOLS/EQUIPMENT

Ledger invoice
Receiving report
File cabinet
Calculating device
Computer program

PERFORMANCE GUIDE

1. Obtain invoice and receiving report
2. Compare invoice to receiving report
3. Verify extensions
4. Correct any errors
   a. Draw line through error
   b. Record correct amount
   c. Notify creditor of error on invoice
5. File invoice
   a. File alphabetically or
   b. File numerically

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms

DUTY: PROCESS TRANSACTIONS

TASK: Establish Date to Pay Invoice

---

5. PERFORMANCE OBJECTIVE

Given an invoice to be paid, tools and equipment, establish date to pay invoice. Date to pay invoice must provide greatest financial advantage (i.e., discount allowed balanced against cash-flow needs, rebates or potential interest earned) for the company. (1)

ENABLING OBJECTIVE

Identify an invoice and appropriate dates.

TOOLS/EQUIPMENT

Purchase invoice
Purchase order
Telephone
Company Policy Handbook

PERFORMANCE GUIDE

1. Obtain invoice
2. Compare terms on supplier invoice with purchase order
   a. Obtain purchase order
   b. Determine if terms on invoice agree with purchase order
   c. Contact creditor to resolve difference
3. Determine if it is advantageous to take discount
   a. Determine if invoice is eligible for discount
   b. Determine cash flow needs
   c. Determine date to pay invoice in order to take advantage of discount or
   d. Delay payment until due date
4. File invoice with established payment date noted

TEACHING STRATEGIES

Small groups
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Computer software
Guest speakers

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Prepare Check Voucher

---

6. PERFORMANCE OBJECTIVE

Given an invoice, receiving report, a voucher, tools and equipment, prepare a voucher. Voucher must be prepared without error, and ready for disbursement.

ENABLING OBJECTIVE

Identify the procedure for preparing a voucher.

TOOLS/EQUIPMENT

Check register
Voucher check

PERFORMANCE GUIDE

1. Obtain voucher
2. Record voucher in voucher register
   a. Enter number of the voucher
   b. Enter date of the voucher
   c. Enter the name of the payee
   d. Enter the amount of the voucher

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Verify Freight Charges

---

7. PERFORMANCE OBJECTIVE

Given a freight bill to be verified, tools and equipment, verify freight charges. Charges must be verified without errors and must be submitted to Accounts Payable.

ENABLING OBJECTIVE

Identify proper point of origin/destination rates.

TOOLS/EQUIPMENT

Freight bill
Class Tariff
National Motor Freight Classification
Table of Class Rates
Calculating device

PERFORMANCE GUIDE

1. Obtain freight bill
2. Review freight bill
   a. Determine point of origin
   b. Determine point of destination
3. Identify Rate Base Number in Class Tariff document based on origin-destination information
4. Identify item number and description on freight bill
5. Locate item number and description in National Motor Freight Classification document
   a. Compare maximum weight number to weight listed on freight bill
   b. Select Class Rate Number from Truck Load (TL) column, or
   c. Select Class Rate Number from Less than Truck Load (LTL) column
6. Select Table of Class Rates for time period of date on freight bill
   a. Locate the Rate Base Number
   b. Select the correct weight category
   c. Locate the Class Rate Column
   d. Intersect Rate Base, weight, and Class Rate
   e. Identify rate per 100 weight figure at the intersect
7. Compare rate figure to rate on freight bill
8. Correct rate figure if necessary
9. Multiply rate x weight to determine freight charge
10. Compare calculated figure to charge on bill
11. Correct charge if necessary
12. Submit verified freight bill to Accounts Payable
13. Send freight bills to freight auditing agency

DUTY: PROCESS TRANSACTIONS

TASK: Verify Freight Charges

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Accrue Invoice for Payment

---

8. PERFORMANCE OBJECTIVE

Given an invoice, journal, tools and equipment, record purchase on account. Entry for recording purchases on account must be without error and invoice must be filed.

ENABLING OBJECTIVE

Identify procedures to process invoices.

TOOLS/EQUIPMENT

Journal
Invoice
Stamp
File cabinet

PERFORMANCE GUIDE

1. Obtain approved invoice
2. Check invoice totals for accuracy
3. Write entry in purchases journal
   a. Record date
   b. Record amount
   c. Record account titles
   d. Record source document
4. Stamp invoice with journal page number
5. File invoice
   a. File alphabetically or
   b. File numerically

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Journalize Purchase Returns and Allowances

---

9. PERFORMANCE OBJECTIVE

Given a debit memo, journal, tools and equipment, journalize purchase returns and allowances. Entry for recording purchase returns and allowances must be without error and memo must be filed.

ENABLING OBJECTIVE

Identify procedures for the process of returned merchandise.

TOOLS/EQUIPMENT

Ledger
Journal
File cabinet

PERFORMANCE GUIDE

1. Obtain approved debit memo
2. Write entry in general journal
   a. Record date
   b. Record amount
   c. Record account titles
   d. Record source document
3. File memo
   a. File alphabetically or
   b. File numerically

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Post Purchase Returns and Allowances to Subsidiary Account

---

10. PERFORMANCE OBJECTIVE

Given a journal entry, creditor's account, tools and equipment, post entry for recording purchase returns and allowances to creditor's account. Posting of journal entry must be without error.

ENABLING OBJECTIVE

Identify purchases returns and allowances transactions and proper subsidiary accounts.

TOOLS/EQUIPMENT

Journal
Ledger
Calculating device
Debit memo

PERFORMANCE GUIDE

1. Obtain correct journal entry
2. Post journal entry to creditor's account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
3. Obtain new account balance

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Prepare Check for Payment

---

11. PERFORMANCE OBJECTIVE

Given an invoice, checkbook, tools and equipment, prepare check for payment. Check stub and check must be prepared without error and check must be ready for signature.

ENABLING OBJECTIVE

None.

TOOLS/EQUIPMENT

Checkbook
Invoice

PERFORMANCE GUIDE

1. Obtain approved invoice(s) (check voucher)
2. Prepare check stub
   a. Record check number
   b. Record date of check
   c. Record payee
   d. Record invoice number or description
   e. Record amount of check
   f. Subtract amount of check from previous balance
   g. Record new balance
   h. Carry forward new balance to next check stub
3. Complete voucher check
   a. Enter date on voucher check
   b. Enter payee's name on voucher check
   c. Enter amount of check in figures
   d. Enter amount of check in words
   e. Record invoice number on voucher
   f. Record date of invoice on voucher
   g. Record discount on voucher
   h. Enter amount of check in amount paid column on voucher

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: PROCESS TRANSACTIONS

TASK: Prepare Check for Payment

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Journalize Payment on Accounts Payable

---

12. PERFORMANCE OBJECTIVE

Given a payment, journal, tools and equipment, journalize payment on account. Entry for recording payment on account must be without error and check must be mailed to creditor.

ENABLING OBJECTIVE

Identify and analyze an accounts payable transaction.

TOOLS/EQUIPMENT

Ledger
Journal
File cabinet

PERFORMANCE GUIDE

1. Obtain payment and journal
2. Compare payment with creditor's account
3. Record discount
4. Record credit memos
5. Record freight charge
6. Check payment for accuracy
7. Write entry in cash disbursements journal
   a. Record date
   b. Record amount
   c. Record account titles
   d. Record source document
8. File receipt
   a. File alphabetically or
   b. File numerically
9. Mail check

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Post Payment of Accounts Payable to Subsidiary Account

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13. PERFORMANCE OBJECTIVE

Given a journal entry, subsidiary account, tools and equipment, post entry for payment on account to subsidiary account. Posting of journal entry must be without error.

ENABLING OBJECTIVE

Identify accounts payable transaction and proper subsidiary account.

TOOLS/EQUIPMENT

Journal
Ledger
Calculating device

PERFORMANCE GUIDE

1. Obtain correct journal entry
2. Post journal entry to subsidiary account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
3. Obtain new account balance

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Post Journal Totals to Accounts Payable Control Account

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14. PERFORMANCE OBJECTIVE

Given a journal entry, control accounts, tools and equipment, post journal totals to accounts payable control account. Posting of journal totals must be without error. (1/2, 238-246)

ENABLING OBJECTIVE

Identify accounts payable transactions.

TOOLS/EQUIPMENT

Journal
Ledger
Form for schedule
File cabinet
Calculating device

PERFORMANCE GUIDE

1. Obtain control account and journal
2. Check accuracy of column totals
3. Post correct totals to control account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
4. Obtain new account balance
5. Prove the subsidiary ledgers
6. Prepare schedule of accounts payable
7. Compare total of all subsidiary accounts to total of the schedule
8. Check accounts if totals are not equal
9. Obtain correct schedule
10. File schedule by fiscal period

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: PROCESS TRANSACTIONS

TASK: Post Journal Totals to Accounts Payable Control Account

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INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: CORRECT ERRORS

TASK: Correct Inaccuracies on Purchase Invoices

---

15. PERFORMANCE OBJECTIVE

Given a purchase invoice, tools and equipment, correct inaccuracies of purchase invoice. Correction must be made on the purchase invoice without error and the corrected purchase invoice must be submitted to the creditor for adjustment.

ENABLING OBJECTIVE

Identify purchasing procedures.

TOOLS/EQUIPMENT

Purchase order
Purchase invoice
Price list
Shipping rates
Calculating device
Copy machine
File cabinet
Debit memo

PERFORMANCE GUIDE

1. Obtain purchase invoice and purchase order
2. Compare purchase invoice to purchase order to check quantity
3. Compare purchase invoice to price list to check unit price
4. Check calculations on purchase invoice
   a. Calculate extensions
   b. Calculate shipping charges
   c. Calculate sales tax
   d. Calculate invoice total
5. Mark correction on purchase invoice
6. Make copy of corrected purchase invoice
7. Contact vendor seeking adjustment
8. Obtain corrected invoice
9. File copy of corrected purchase invoice

TEACHING STRATEGIES

Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: CORRECT ERRORS

TASK: Correct Inaccuracies on Purchase Invoices

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: CORRECT ERRORS

TASK: Correct Inaccuracies on Purchase Returns and Allowances

16. PERFORMANCE OBJECTIVE

Given a purchase invoice, debit memo, tools and equipment, correct inaccuracies of purchase returns and allowances. Corrections must be made on the purchase invoice without error, and a copy of the corrected invoice must be submitted to the supplier for adjustment.

ENABLING OBJECTIVE

Identify proper accounting procedures for purchase returns and allowances.

TOOLS/EQUIPMENT

Purchase order
Purchase invoice
Debit memo
Price list
Calculating device
Copy machine
File cabinet

PERFORMANCE GUIDE

1. Obtain purchase invoice and debit memo
2. Examine purchase invoice
3. Examine debit memo
4. Identify inaccuracies pertaining to purchase returns
   a. Identify discrepancy in amount of goods returned
   b. Identify discrepancy in price of goods returned
   c. Identify error in extension
5. Identify inaccuracies pertaining to allowances
   a. Identify error regarding discontinued allowance
   b. Identify error regarding misunderstood allowance
6. Record correction on purchase invoice
7. Make copy of corrected invoice
8. Submit corrected invoice to vendor seeking adjustment
9. File copy of corrected invoice

TEACHING STRATEGIES

Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: CORRECT ERRORS

TASK: Correct Inaccuracies on Purchase Returns and Allowances

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INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: CORRECT ERRORS

TASK: Correct Errors in Journalizing Account Payable

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17. PERFORMANCE OBJECTIVE

Given a purchase order, journal, tools and equipment, correct errors in journalizing accounts payable. Corrections must be made without error and journal entries verified.

ENABLING OBJECTIVE

Identify proper accounts payable journalizing procedures.

TOOLS/EQUIPMENT

Purchase order
Journal
File cabinet
Calculating device
Debit memo

PERFORMANCE GUIDE

1. Obtain purchase order and journal
2. Compare purchase order to journal entry
3. Locate error in journal
4. Correct system if necessary
5. Record correcting entry in general journal
   a. Record date of correcting entry
   b. Record amount
   c. Record date
   d. Record explanation for entry
6. Obtain approval for changes
7. Return purchase order to files

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: CORRECT ERRORS

TASK: Correct Errors in Posting Accounts Payable

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18. PERFORMANCE OBJECTIVE

Given a journal, ledger, tools and equipment, correct errors in posting accounts payable. Corrections must be made without error and the posted entries verified.

ENABLING OBJECTIVE

Identify proper accounting procedures for accounts payable.

TOOLS/EQUIPMENT

Journal
Ledger
Calculating device
Debit memo

PERFORMANCE GUIDE

1. Obtain journal and ledger
2. Compare ledger to journal
3. Locate error in ledger
4. Correct error when posting to incorrect account
   a. Deduct amount from incorrect account
   b. Add amount to correct account
5. Correct error when incorrect amount is posted
6. Make necessary change(s) in system
7. Obtain approval

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Determine Amount Owed to Creditor

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19. PERFORMANCE OBJECTIVE

Given an amount owed to a creditor, tools and equipment, determine the amount owed to a creditor. Amount owed must be without error and must reflect all charges and discounts.

ENABLING OBJECTIVE

Identify accounts payable and the calculation procedures required.

TOOLS/EQUIPMENT

Purchase order
Invoice
Catalog
Price list
Calculating device
Accounts Payable Ledger
Document retention media, i.e., file cabinet

PERFORMANCE GUIDE

1. Obtain invoices for pay period
2. Verify invoices
   a. Compare invoices with purchase orders
   b. Verify invoices with goods received
   c. Check unit prices
   d. Check extensions
3. Calculate total of invoices
4. Deduct credits for returns or allowances
5. Calculate applicable discount
6. Deduct discount from invoice total
7. Record balance in Accounts Payable Ledger
8. Code invoice for date due
9. File purchase invoices

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: PREPARE REPORTS

TASK: Determine Amount Owed to Creditor

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Prepare Use Tax Information

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20. PERFORMANCE OBJECTIVE

Given a periodic state tax department requirement, collected taxes, tools and equipment, prepare tax information. Prepared tax figure must agree with the tax figure in the sales journal.

ENABLING OBJECTIVE

Identify data necessary to prepare sales tax reports.

TOOLS/EQUIPMENT

Use (sales) tax form
Sales journal
Calculating device
Check

PERFORMANCE GUIDE

1. Obtain use (sales) tax form
2. Calculate use (sales) tax
   a. Total all sales for the time period
   b. Total all tax exempt sales for time period
   c. Subtract tax exempt sales from total sales
   d. Calculate use (sales) tax on taxable sales
3. Compare calculated figure to tax figure in sales journal
4. Correct errors if needed
5. Calculate handling fee if allowed by state
6. Subtract handling fee from use (sales) tax
7. Complete use (sales) tax form
8. Prepare check for use (sales) tax owed
9. Submit check and form to state tax department
10. File copy of use tax form

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: PREPARE REPORTS

TASK: Prepare Use Tax Information

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software

DUTY: PREPARE REPORTS

TASK: Prepare Schedule of Accounts Payable

---

21. PERFORMANCE OBJECTIVE

Given ledgers, financial paper, tools and equipment, prepare a Schedule of Accounts Payable. Total of the schedules must equal the total of all subsidiary accounts.

ENABLING OBJECTIVE

Identify ledgers applicable to prepare schedules of accounts payable.

TOOLS/EQUIPMENT

Ledgers (Accounts Payable and Subsidiary Ledger)
Financial paper
Calculating device
Schedule of Accounts Payable

PERFORMANCE GUIDE

1. Obtain ledgers
2. Record heading on schedule
   a. Record name of business
   b. Record name of form
   c. Record date ending fiscal period
3. Complete schedule
   a. List names from subsidiary ledger
   b. List amount of balances
   c. Total balances
   d. Double rule underline
4. Compare total of schedule to balance of control accounts and reconcile any differences

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software

ENTRY/RETENTION LEVEL

DUTY: RESOLVE PROBLEMS

TASK: Audit Payment of Purchases on Account

---

22. PERFORMANCE OBJECTIVE

Given a purchase order, vendor invoice, a receiving report, a check requisition, tools and equipment, audit payment of purchases on account. All discrepancies must be corrected and payment must be approved.

ENABLING OBJECTIVE

Identify accounting for purchases and accounts payable procedures.

TOOLS/EQUIPMENT

Purchase order
Invoice
Vendor invoice
Invoice
Receiving report
Check requisition
Check
Calculating device

PERFORMANCE GUIDE

1. Obtain records of purchases on account
2. Compare purchase orders to receiving report; and freight documents
3. Investigate any discrepancies
4. Have clerk notify creditor of error on purchase order
5. Compare invoice to check requisition
6. Identify any discrepancies
7. Have clerk make correction on check requisition
8. Compare check to check requisition
9. Identify any discrepancies
10. Have clerk write a new check
11. Approve payment

TEACHING STRATEGIES

Case studies (C)
Small groups
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: RESOLVE PROBLEMS

TASK: Audit Payment of Purchases on Account

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

ENTRY/RETENTION LEVEL

DUTY: RESOLVE PROBLEMS

TASK: Audit Accounts Payable Computer Records

---

23. PERFORMANCE OBJECTIVE

Given a computer printout, manual records, tools and equipment, audit accounts payable computer records. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify proper accounts payable procedures.

TOOLS/EQUIPMENT

Computer printout/terminal
Journal
Form for errors
Data entry form
Calculating device
Document retention media, i.e. file cabinet, electronic file

PERFORMANCE GUIDE

1. Obtain computer printout
2. Compare proving totals of batches to manual records
3. Identify error
4. Correct data processing error
   a. Complete data processing "Problem Notification Form"
   b. Obtain authorization/approval for change
   c. Send form to data processing to make corrections
   d. Obtain corrected printout
5. Correct clerical error
   a. Have clerk compare manual records to information for data entry
   b. Correct data entry information
   c. Submit corrected data entry to data processing
   d. Obtain corrected printout
6. Verify accumulated totals correcting transaction
7. File printout by date

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Problem solving (C)
Chalkboard/overhead
Discussion/demonstration

DUTY: RESOLVE PROBLEMS

TASK: Audit Accounts Payable Computer Records

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Computer software
Business accounting forms

Problem Notification Form

ROUTING TICKET		BATCH BALANCE TICKET	
DEPT	_____	JOB NAME	_____
SECTION	_____	TRAN CODE	_____
STATION	_____	BATCH NO.	_____
		DATE	_____
DEPT	_____	ORIGIN	_____
SECTION	_____	NO. TRANS.	_____
STATION	_____	AMOUNT 1	_____
DEPT	_____	AMOUNT 2	_____
SECTION	_____	AMOUNT 3	_____
STATION	_____	TOTAL DEBITS	_____

REMARKS:

PREPARED BY: ENTERED BY:

APPROVAL BY:

ENTRY/RETENTION LEVEL

DUTY: RESOLVE PROBLEMS

TASK: Audit End of Month Accounts Payable Totals

---

24. PERFORMANCE OBJECTIVE

Given a computer printout, manually prepared records, an on-line file, tools and equipment, audit end of month accounts payable computer totals. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify proper accounts payable procedures.

TOOLS/EQUIPMENT

Computer printout
Ledgers, trial balance, subsidiary records
Data entry form
Journals
Form for errors
Calculating device
Document retention media, i.e., file cabinet, computer

PERFORMANCE GUIDE

1. Obtain computer printout of monthly totals
2. Compare total of subsidiary ledger to control account in general ledger
3. Identify errors
4. Correct clerical errors
   a. Compare printout to accounts payable subsidiary ledger
   b. Obtain authorization/approval for changes
   c. Correct data entry information
   d. Submit corrected data entry to data processing
   e. Obtain corrected printout
5. Correct data processing error
   a. Complete data processing "Problem Notification Form"
   b. Send form to data processing to make corrections
   c. Obtain corrected printout
6. File authorized corrections by date

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: RESOLVE PROBLEMS

TASK: Audit End of Month Accounts Payable Totals

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Computer software

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Prepare Correspondence on Accounts Payable Discrepancies

25. PERFORMANCE OBJECTIVE

Given a supplier, an accounts payable discrepancy, tools and equipment, prepare correspondence on accounts payable discrepancies. Correspondence must document all discrepancies without error, and must lead to the mutual satisfaction of company and supplier.

ENABLING OBJECTIVE

Identify accounts payable procedures and be able to determine inconsistencies.

TOOLS/EQUIPMENT

Shipping reports
Invoice
Calculating device
Copy machine
Letter
File cabinet

PERFORMANCE GUIDE

1. Obtain shipping report or invoice
2. Prepare correspondence relating to merchandise discrepancy
   a. Document lost shipment
   b. Document short shipment
   c. Document damaged or defective merchandise
   d. Document unwanted merchandise
3. Prepare correspondence relating to invoice discrepancy
   a. Document error in unit price
   b. Document error in extension of price
   c. Document other errors in invoice calculation
4. Prepare correspondence relating to lost payment
   a. Document that payment was lost
   b. Document voided check
   c. Document reissued payment
5. Prepare correspondence relating to any other cause for accounts payable discrepancy
6. Provide copy of documentation to supplier
7. Write letter stating company policy to resolve discrepancy
8. File copy of correspondence

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Prepare Correspondence on Accounts Payable Discrepancies

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TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Guest speakers
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Business accounting forms
Computer software
Guest speakers
Professional publications/communication

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Communicate with Creditors Regarding Lost Shipments

---

26. PERFORMANCE OBJECTIVE

Given a shipping order, evidence of a lost shipment, tools and equipment, communicate with creditor regarding lost shipment. Documentation of lost shipment must be provided and complete documentation of adjustment or credit must be received without error.

ENABLING OBJECTIVE

Identify shipping procedures.

TOOLS/EQUIPMENT

Shipping statements
Invoice
Freight bill
Company Policy Handbook
Calculating device

PERFORMANCE GUIDE

1. Obtain shipping order
2. Determine if shipment has been lost
3. Contact creditor
   a. Inform creditor of lost shipment
   b. Provide proof of lost shipment
   c. Seek replacement of lost shipment or
   d. Arrange credit to account for value of shipment
4. Contact freight company regarding lost shipment
5. File claim with freight company

TEACHING STRATEGIES

Role playing
Case studies (C)
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speakers
Field trip

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Communicate with Creditors Regarding Damaged/Defective Goods Received

---

27. PERFORMANCE OBJECTIVE

Given the receipt of damaged/defective goods, tools and equipment, communicate with creditor regarding damaged/defective goods received. Documentation must be provided and adjustments or credits must be received without error.

ENABLING OBJECTIVE

Identify damaged/defective goods and procedures for the processing of damaged/defective goods.

TOOLS/EQUIPMENT

Shipping statements
Purchase invoice
Freight bill
Bill of lading
Company Policy Handbook
Calculating device

PERFORMANCE GUIDE

1. Obtain damaged/defective goods
2. Determine extent of damage in shipment
3. Contact creditor regarding damaged/defective goods
   a. Inform creditor of damaged/defective goods
   b. Provide proof of damaged/defective goods to creditor
   c. Seek replacement of damaged/defective shipment or
   d. Arrange credit to account for value of damaged/defective goods
4. Contact freight company about damage
5. Obtain directions or disposal/return authorization
6. Obtain signed bill of lading to verify receipt of damaged/defective goods

TEACHING STRATEGIES

Role playing
Case studies (C)
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speakers
Field trip

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Accounts Payable Employees

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28. PERFORMANCE OBJECTIVE

Given a journal, ledger, invoices, debit memos, tools and equipment, audit work completed by accounts payable employees. All discrepancies must be corrected and creditor notified of any incorrect payment.

ENABLING OBJECTIVE

Identify proper accounts payable procedures.

TOOLS/EQUIPMENT

Journal
Ledger
Invoices
Debit memos
Calculating device
Computer

PERFORMANCE GUIDE

1. Obtain accounts payable records for fiscal period
2. Compare purchase journal to purchase invoices
3. Identify any discrepancies
4. Notify creditor if error is on invoice
5. Compare total of creditor's accounts to accounts payable account in general ledger
6. Identify any discrepancies
7. Have clerk make corrections
8. Compare debit memos to general journal
9. Identify any discrepancies
10. Have clerk make correcting entry in journal
    a. Record date
    b. Record amount
11. Have clerk post correcting entry to ledgers
    a. Post date
    b. Post amount
    c. Record post reference to debit account
    d. Record post reference in journal
12. Verify processing dates of invoices
13. Identify any errors
14. Have clerk refigure processing date
15. Verify discounts
16. Identify any errors
17. Have clerk refigure discounts

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Accounts Payable Employees

PERFORMANCE OBJECTIVE (cont.)

18. Compare payment to invoice
19. Identify any discrepancies in payment
20. Have clerk notify creditor of incorrect payment

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook

ADVANCED LEVEL

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Damaged/Defective Goods Received

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29. PERFORMANCE OBJECTIVE

Given receipt of damaged/defective goods, a need to establish company policy to handle damaged/defective goods, tools and equipment, establish company policy regarding damaged/defective goods received. Established policy must provide a simple and consistent mechanism for the handling of damaged/defective goods that is acceptable to suppliers and to the company. (1)

ENABLING OBJECTIVE

Identify procedures relating to damaged/defective goods received.

TOOLS/EQUIPMENT

Shipping documents
Bill of lading
Purchase invoice
Company Policy Handbook

PERFORMANCE GUIDE

1. Set policy regarding refused and/or returned damaged/defective goods
   a. Set policy regarding notations on bill of lading/invoice of goods
   b. Set policy regarding the filing of a claim with the freight company seeking credit
   c. Set policy regarding the filing of a claim with the supplier seeking replacement or credit
2. Set policy regarding accepted damaged/defective goods
   a. Set policy regarding notations on invoice of goods
   b. Set policy regarding the filing of a claim with the freight company seeking credit
   c. Set policy regarding the filing of a claim with the supplier seeking credit
3. Summarize established policy regarding damaged/defective goods received in company policy document

TEACHING STRATEGIES

Case studies (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Damaged/Defective Goods Received

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INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Guest speakers
Business accounting forms
Computer software

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Payment of Invoices within Discount Period

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30. PERFORMANCE OBJECTIVE

Given a discount period, a need to establish company policy regarding payment of invoices within the discount period, tools and equipment, establish company policy regarding payment of invoices within discount period. Established policy must enable the company to take advantage of all discounts offered.

ENABLING OBJECTIVE

Identify procedures for invoice payments according to discounted terms.

TOOLS/EQUIPMENT

Statements from suppliers
Journals
Ledgers
Invoices
Document retention media, i.e., file cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Set policy relating to verification of goods received
   a. Set policy relating to regular verification of receipt of goods
   b. Set policy regarding verification of costs of goods, including price changes
2. Set overall policy for smooth processing of invoices in accounts payable system
3. Set policy regarding notation of due date on invoice
4. Set policy relating to the filing of invoices by due date
5. Set policy relating to the number of days before due date that invoice should be processed for payment
6. Set policy regarding responsibility for processing of invoices within discount period
7. Summarize established policies regarding payment of invoices within the discount period in company policy document

TEACHING STRATEGIES

Case studies (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Payment of Invoices within Discount Period

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INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Guest speakers
Business accounting forms
Computer software

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Return of Goods Received .

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31. PERFORMANCE OBJECTIVE

Given receipt of unwanted goods, a need to establish company policy to handle unwanted goods, tools and equipment, establish company policy regarding return of goods received. Established policy must provide a simple and consistent mechanism for the return of unwanted goods that is acceptable to the supplier and to the company.

ENABLING OBJECTIVE

Identify accounting procedures and business policies regarding receipt of unwanted goods.

TOOLS/EQUIPMENT

Shipping documents
Purchase invoice
Inventory
Company Policy Handbook

PERFORMANCE GUIDE

1. Set policy regarding unacceptable goods
   a. Set policy regarding notations indicating defective goods or incorrect shipment
   b. Set policy regarding return of defective goods (including replacement or credit)
   c. Set policy regarding return of incorrect shipment (including replacement or credit)
2. Set policy regarding unwanted goods
   a. Set policy regarding return of overstocked goods
   b. Set policy regarding return of slow moving merchandise
3. Summarize established policy regarding to return of goods received in company policy document

TEACHING STRATEGIES

Case studies
Problem solving
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speaker
Study guide/workbook studies

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Damaged Goods Received

---

32. PERFORMANCE OBJECTIVE

Given receipt of damaged goods, a company policy regarding damaged goods, tools and equipment, execute company policy regarding damaged goods received. Executed policy must provide replacement or credit for all damaged goods received.

ENABLING OBJECTIVE

Identify procedures for handling receipts of damaged goods.

TOOLS/EQUIPMENT

Shipping documents
Bill of lading
Invoice
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review company policies regarding damaged goods received
2. Determine extent of damage to goods
3. Refuse and/or return damaged goods
   a. Note damage on bill of lading/invoice of goods
   b. File claim with freight company seeking credit
   c. File claim with supplier seeking replacement or credit
4. Accept damaged goods
   a. Note damage on invoice of goods
   b. File claim with freight company seeking credit
   c. File claim with supplier seeking credit
5. File record of all transactions

TEACHING STRATEGIES

Case studies (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Guest speakers
Business accounting forms
Computer software

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Payment of Invoices Within Discount Period

---

33. PERFORMANCE OBJECTIVE

Given a discount option, company policy regarding payment within that period, tools and equipment, execute company policy regarding payment of invoices within the discount period. Executed policy must take advantage of all discounts allowed.

ENABLING OBJECTIVE

Identify accounting for accounts payable using discount options.

TOOLS/EQUIPMENT

Statements from suppliers
Invoices
Check
Calculating device
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review company policies regarding payment of invoices within discount period
2. Identify invoices to be paid
   a. Obtain verified invoices
   b. Organize invoices in due date order
   c. Select invoices to be paid in discount period
3. Compare invoices with statement
4. Process payment of invoices
   a. Calculate discount
   b. Subtract discount from invoice total
   c. Prepare check
   d. Record discount on statement, remittance advice, or check
   e. Obtain signature of check
   f. Mail payment
5. File record of discount and payment

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Payment of Invoices Within Discount Period

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INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Return of Goods Received

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34. PERFORMANCE OBJECTIVE

given receipt of goods, a company policy regarding return of goods, tools and equipment, execute company policy regarding return of goods received. Executed policy must provide for replacement or credit for all goods returned to supplier.

ENABLING OBJECTIVE

Identify accounting procedures for returns and allowances and background of company policy procedures.

TOOLS/EQUIPMENT

Shipping documents
Purchase invoice
Inventory
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review company policies regarding return of goods received
2. Execute policy regarding unacceptable goods
   a. Note defective goods on invoice
   b. Note incorrect shipment on invoice
   c. Return defective goods seeking replacement or credit from supplier
   d. Return incorrect shipment seeking replacement or credit from supplier
3. Execute policy regarding unwanted goods
   a. Identify overstock or slow moving goods through inventory
   b. Return overstock seeking credit from supplier
   c. Return slow moving merchandise seeking credit from supplier
4. File record of all transactions

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Return of Goods Received

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INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Accounts Payable Employees in Company Policies

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35. PERFORMANCE OBJECTIVE

Given new employees, company policies, tools and equipment, instruct accounts payable employees in company policies. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify company policies involved and the training needs of the employees.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Payable Policies in Policy Handbook
2. Select or develop measurable objective(s)
3. Plan instructional strategies to include discussion of accounts payable company policies
   a. Pay invoices only upon evidence of receipt and proper approval
   b. Pay invoices only at prices agreed upon in purchase order
   c. Pay invoices within discount period if discounts are advantageous
   d. File claims on damaged goods received
   e. Return defective shipments for replacement or credit
   f. Return incorrect shipments for replacement or credit
   g. Return overstocked merchandise for credit
   h. Return slow-moving merchandise for credit
4. Implement instructional strategies
5. Evaluate instructional strategies

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Discussion/demonstration

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Accounts Payable Employees in Company Policies

---

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Computer software
Guest speakers
Professional publications/communication

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Accounts Payable Employees in Company's Accounts Payable Procedures

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36. PERFORMANCE OBJECTIVE

Given new employees, company accounts payable procedures, tools and equipment, instruct accounts payable employees in company's accounts payable procedures. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify accounts payable procedures and training needs of employee.

TOOLS/EQUIPMENT

Verified invoices
Cost information
Calculating device
Statement
Checks
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Payable Procedures
2. Select or develop measurable objective(s)
3. Plan instructional strategies to include demonstration of company accounts payable procedures
   a. Check invoice for proper approval and evidence of receipt
   b. Check invoice charges against known costs
   c. Check extensions and calculations of invoice
   d. Check invoice against statement, if available
   e. Initial invoice to show who performed steps a through d
   f. Organize invoices in order of due date
   g. Calculate discounts, if applicable
   h. Record discounts on statement or check
   i. File invoices by date of payment
   j. Pay invoices (due date or discount date)
   k. Prepare checks
   l. Mail payments
   m. Refile paid invoices
4. Implement instructional strategies
5. Evaluate instructional strategies

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Accounts Payable Employees in Company's Accounts Payable Procedures

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TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Computer software
Guest speakers
Professional publications/communication

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees to Correct Errors in Accounts Payable Records

---

37. PERFORMANCE OBJECTIVE

Given new employees, tools and equipment, instruct employees to correct accounts payable errors in journal. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify procedures for detecting errors and training needs of employees.

TOOLS/EQUIPMENT

General ledger/Accounts Payable Subsidiary Ledger
Invoice
Journal
File cabinet
General Journal
Company Policy Handbook

PERFORMANCE GUIDE

1. Select or develop measurable objective(s)
2. Plan instructional strategies to include demonstration of the following
   a. Compare invoice to journal entry
   b. Locate error in journal
   c. Record correcting entry in general journal
   d. Record date of correcting entry
   e. Record explanation for entry and initial
   f. Return invoice to files
3. Implement instructional strategies
4. Evaluate instructional strategies

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Discussion/demonstration

DUTY: ESTABLISH POLICIES

TASK: Establish Company Credit Policies

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms

ENTRY/RETENTION LEVEL

DUTY: ESTABLISH POLICIES

TASK: Establish Company Bad Debt Policies

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66. PERFORMANCE OBJECTIVE

Given bad debts, a need to establish a policy for writing off bad debts, tools and equipment, establish company policy for writing off bad debts. Established policy must take into account all internal and external collection possibilities, including legal action, and must enable the charge off of lost accounts in a manner most beneficial to the company.

ENABLING OBJECTIVE

Identify accounting procedures and business policies regarding bad debts.

TOOLS/EQUIPMENT

Aging reports
Accounting guidelines
Tax guidelines
Journals
Ledgers
Company Policy Handbook

PERFORMANCE GUIDE

1. Determine types of accounts which may need to be written off as bad debts
   a. Review accounts more than ninety days past due
   b. Review accounts for which regular monthly payments are not being received
2. Consult current accounting guidelines relating to writing off bad debts
3. Consult current tax guidelines relating to writing off bad debts
4. Set specific write-off policies
   a. Set policy relating to accounts with NSF checks proven to be uncollectable
   b. Set policy relating to accounts turned over to a collection agency
   c. Set policy relating to accounts turned over to legal attorney or legal judgment
5. Summarize established policies for writing off bad debts in company policy document

TEACHING STRATEGIES

Case studies
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: ESTABLISH POLICIES

TASK: Establish Company Credit Policies

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms

ENTRY/RETENTION LEVEL

DUTY: EXECUTE POLICIES

TASK: Execute Company Credit Policies

---

67. PERFORMANCE OBJECTIVE

Given company credit policies, credit accounts, tools and equipment, execute company credit policies. Executed policies must maintain past due amount within the percentage range established by the company, and must reduce company loss on an annual basis.

ENABLING OBJECTIVE

TOOLS/EQUIPMENT

Aging reports
Journals
Ledgers
Invoices
Credit customer records
Company Policy Handbook

PERFORMANCE GUIDE

1. Obtain credit accounts
2. Review company credit policies
3. Execute company policy regarding new credit accounts
   a. Check credit references thoroughly
   b. Obtain credit supervisor's approval to open new account
   c. Obtain credit supervisor's approval on credit limit for new account
4. Execute company policies regarding existing credit accounts
   a. Have each order checked by a qualified credit person to ensure it is within credit terms
   b. Reach agreement with any past-due account holder before an order is released
   c. Regularly review aging list of accounts
   d. Take action on aging accounts
   e. Have credit personnel and credit supervisor regularly review all accounts
   f. Effect all options on accounts appearing to go bad
   g. Effect all options on accounts with NSF checks
5. Upgrade credit skills through regular credit manager meetings

TEACHING STRATEGIES

Case studies
Problem-solving
Discussion/demonstration
Chalkboard/overhead

DUTY: EXECUTE POLICIES

TASK: Execute Company Credit Policies

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms

ENTRY/RETENTION LEVEL

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Receivable Employees in Company Policies

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68. PERFORMANCE OBJECTIVE

Given an evaluation request, accounts receivable employees, company policies, tools and equipment, evaluate accounts receivable employees in company policies. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify company policies relating to the evaluation of accounts payable employees.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Receivable Policies in Policy Handbook
2. Develop evaluation objectives that are designed to determine if accounts receivable employees carried out the following in accordance with company policy
   a. Obtain required information for granting credit
   b. Maintain credit terms on accounts
   c. Monitor payment terms on accounts
   d. Monitor discount granting period
   e. Handle problem accounts
   f. Utilize internal collection techniques
   g. Turn over accounts to collection agency
   h. Initiate legal action
   i. Write off bad debts only if approved by senior management
3. Evaluate employees' performance based on stated objectives
4. Reinstruct employees regarding company policies relating to accounts receivable as needed

TEACHING STRATEGIES

Role playing
Case studies
Group projects
Guest speakers
Discussion/demonstration

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Receivable Employees in Company Policies

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INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Guest speakers

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Receivable Employees in Company Accounts Receivable Procedures

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69. PERFORMANCE OBJECTIVE

Given an evaluation request, accounts receivable employees, company accounts receivable procedures, tools and equipment, evaluate accounts receivable employees in company accounts receivable procedures. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify company policies relating to the evaluation of accounts receivable employees.

TOOLS/EQUIPMENT

Sales invoice
Sales record
Calculating device
Accounts Receivable Journal
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Receivable Procedures
2. Develop evaluation objectives that are designed to determine if accounts receivable employees carried out the following procedures accurately
   a. Record sales invoices in sales journal
   b. Record credit memos to customer account
   c. Record payment information in customer record
   d. Compare payment to invoice
   e. Verify discount, if applicable
   f. Verify payment amount
   g. Apply payment to proper account
   h. Initial paid invoice to show who processed payment
   i. Handle check deposit
   j. Handle cash deposit
   k. File paid invoices
3. Evaluate employees' performance based on stated objectives
4. Reinstruct employees regarding company's Accounts Receivable Procedures as needed

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Receivable Employees in Company Accounts Receivable Procedures

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TEACHING STRATEGIES

Role playing
Case studies
Group projects
Guest speakers
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Guest speakers

ENTRY/RETENTION LEVEL

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Accounts Receivable Employees in Company Policies

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70. PERFORMANCE OBJECTIVE

Given new employees, company policies, tools and equipment, instruct accounts receivable employees in company policies. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify accounts receivable procedures and needs of employees.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Receivable Policies in Policy Handbook
2. Select or develop measurable objective(s)
3. Plan instructional strategies to include discussion of accounts receivable policies
   a. Obtain required information for granting credit
   b. Maintain credit terms on accounts
   c. Monitor payment terms on accounts
   d. Monitor discount granting period
   e. Handle problem accounts
   f. Utilize internal collection techniques
   g. Turn over accounts to collection agency
   h. Initiate legal action
   i. Write off bad debts only if approved by senior management
4. Implement instructional strategies
5. Evaluate instructional strategies

TEACHING STRATEGIES

Role playing
Case studies
Group projects
Guest speakers

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Computer software
Guest speakers
Professional publications/communication

ENTRY/RETENTION LEVEL

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Accounts Receivable Employees in Company Accounts Receivable Procedures

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71. PERFORMANCE OBJECTIVE

Given new employees, company accounts receivable procedures, tools and equipment, instruct accounts receivable employees in company accounts receivable procedures. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify accounts receivable procedures and needs of employees.

TOOLS/EQUIPMENT

Sales invoice
Sales record
Calculating device
Accounts Receivable Journal
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Receivable Procedures
2. Select or develop measurable objective(s)
3. Plan instructional strategies to include demonstration of company accounts receivable procedures
   a. Record sales invoices in sales journal
   b. Record credit memos to customer's account
   c. Record payment information in customer record
   d. Compare payment to invoice
   e. Verify discount, if applicable
   f. Verify payment amount
   g. Apply payment to proper account
   h. Handle check deposit
   i. Handle cash deposit
   j. Initial and file paid invoices
4. Implement instructional strategies
5. Evaluate instructional strategies

TEACHING STRATEGIES

Role playing
Case studies
Group projects
Guest speakers
Discussion/demonstration

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Accounts Receivable Employees in Company Accounts Receivable Procedures

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INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Computer software
Guest speakers
Professional publications/communication

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees to Correct Accounts Receivable Errors

---

72. PERFORMANCE OBJECTIVE

Given new employees, tools and equipment, instruct employees in correcting accounts receivable errors in journal. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify procedures for locating errors and the training needs of employees.

TOOLS/EQUIPMENT

Customer invoice
Journal
Ledgers
Credit memo
Additional invoice
General Journal
File cabinet
Calculating device
Company Policy Handbook

PERFORMANCE GUIDE

1. Select or develop measurable objective(s)
2. Plan instructional strategies to include demonstration of the following
   a. Compare customer invoice to journal posting
   b. Locate journal error in either amount or customer name
   c. Issue credit memo or debit memo and obtain approval
   d. Record invoice reference number
   e. Record date of invoice
   f. Record original amount
   g. Record correction
   h. Return invoice to file
3. Implement instructional strategies
4. Evaluate instructional strategies

TEACHING STRATEGIES

Role playing
Case studies
Group projects
Guest speakers
Discussion/demonstration

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees to Correct Accounts Receivable Errors

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INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Computer software
Guest speakers
Professional publications/communication

ENTRY/RETENTION LEVEL

DUTY: MAINTAIN RECORDS

TASK: Prepare Fixed Asset Records

---

73. PERFORMANCE OBJECTIVE

Given an invoice for a fixed asset, a signed packing slip, an approved capital expenditure request and tools and equipment, prepare a fixed asset ledger card.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Packing slip
Capital expenditure request
Fixed Asset ledger card
Calculating device

PERFORMANCE GUIDE

1. Using the purchase invoice, post information to the fixed asset ledger card including the asset description, date of purchase, serial number, cost and other pertinent information required
2. File the ledger card according to the appropriate asset category to which it has been assigned
3. Make copies of the invoice, capital expenditure request, and other supporting documentation to be retained as a permanent record

TEACHING STRATEGIES

Discussion/demonstration
Simulation
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Make Copies of Supporting Documentation for Fixed Asset Acquisitions and Retirements

---

74. PERFORMANCE OBJECTIVE

Given a paid invoice for a fixed asset, packing slip, an approved expenditure request and tools and equipment, make copies of these and other supporting documents for permanent records to substantiate fixed asset balances.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Disbursement journal
Fixed Asset ledger record
Paid invoice and other supporting documentation
Copy machine

PERFORMANCE GUIDE

1. Obtain a disbursement listing showing additions to fixed assets for the accounting period
2. Pull the corresponding ledger card for each addition
3. Pull the paid invoice and any other supporting documentation and make copies of each
4. Check to be sure copies were made for each item shown on the listing of additions to the fixed assets
5. File the copies in a permanent record in fixed asset number order Initial the ledger card to show this step was performed
6. Refile all documents

TEACHING STRATEGIES

Simulations
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Record and File Capital Expenditure Requests

---

75. PERFORMANCE OBJECTIVE

Given an approved capital expenditure request, assign a fixed asset number to this asset and record it in a fixed asset log.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Prenumbered fixed asset tags
Fixed asset log
Capital expenditure request

PERFORMANCE GUIDE

1. Obtain an approved capital expenditure request, fixed asset record and copies of supporting documentation
2. Assign a fixed asset tag to the fixed asset and post the corresponding number to the capital expenditure request
3. Record the description of the fixed asset in the fixed asset log
4. Send the prenumbered fixed asset tag to the supervisor responsible for the fixed asset so it can be affixed to the asset
5. Refile the corresponding documents

TEACHING STRATEGIES

Simulations
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook

DUTY: PROCESS TRANSACTIONS

TASK: Reconcile Fixed Assets and Accumulated Depreciation to Subsidiary Records

---

76. PERFORMANCE OBJECTIVE

Given a report showing fixed assets and accumulated depreciation and the tools described below, reconcile the report totals to the subsidiary records.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

General ledger--fixed assets section
Fixed asset subsidiary records
Calculating device

PERFORMANCE GUIDE

1. Obtain the fixed asset section of the general ledger
2. Obtain the fixed asset subsidiary records corresponding to each general ledger fixed asset account
3. Run an adding machine tape of the cost of each fixed asset and agree the total cost to the cost appearing in the general ledger
4. Reconcile any differences
5. Similarly, agree the accumulated depreciation for each fixed asset to the amount of accumulated depreciation appearing in the general ledger
6. Reconcile any difference

TEACHING STRATEGIES

Simulations
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Calculate Depreciation on Fixed Asset Additions

---

77. PERFORMANCE OBJECTIVE

Given a fixed asset addition and tools and equipment, calculate and record depreciation based on the useful life of the assets.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Fixed asset addition
Company fixed asset policy manual
Calculating device
Table of useful life for categories of fixed assets

PERFORMANCE GUIDE

1. Obtain the fixed asset record card, table of useful lives, and company fixed asset policy manual
2. Determine the useful life of the asset from the table of useful lives
3. Determine the depreciation method to use to calculate the depreciation from the company fixed asset policy manual
4. Compute the depreciation and add this to the monthly depreciation resource calculation
5. Post the depreciation calculation to the fixed asset record and refile all materials

TEACHING STRATEGIES

Role playing
Case studies
Guest speakers
Group projects
Simulations
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook
Study guide

ENTRY/RETENTION LEVEL

DUTY: CORRECT ERRORS

TASK: Correct Errors in Postings to Fixed Asset Records

---

78. PERFORMANCE OBJECTIVE

Given fixed asset records, tools and equipment, correct fixed asset errors in subsidiary records. Corrections must be made without errors.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Fixed asset records
Calculating device

PERFORMANCE GUIDE

1. Obtain fixed asset records
2. Identify errors in subsidiary records
   a. Identify discrepancy in recording of fixed asset additions or retirements
   b. Identify error in recording periodic depreciation expense
3. Record correct asset additions or retirements and provision for depreciation

TEACHING STRATEGIES

Discussion/demonstration
Chalkboard/overhead
Simulations

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook
Study guide

DUTY: PREPARE REPORTS

TASK: Prepare a Monthly Report Summarizing Fixed Asset Additions, Sales and Retirements

---

79. PERFORMANCE OBJECTIVE

Given fixed asset subsidiary records, financial paper, tools and equipment, prepare a schedule of fixed assets. Total of the schedule must equal the total of all subsidiary records.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Fixed asset subsidiary records
Financial paper
Calculating device

PERFORMANCE GUIDE

1. Obtain fixed asset subsidiary records
2. Record heading on schedule
   a. Record type of fixed asset
   b. Record historical cost
   c. Record date acquired
   d. Record depreciation for the period
   e. Record accumulated depreciation
   f. Record estimated useful life
3. Complete schedule
   a. List individual asset additions, sales and retirements
   b. List amount of balances
   c. Total balances
4. Compare totals to entries recorded to control accounts and reconcile any differences

TEACHING STRATEGIES

Simulations
Chalkboard/overhead
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook
Study guide

DUTY: RESOLVE PROBLEMS

TASK: Review Gains/Losses on Sales of Fixed Assets

---

80. PERFORMANCE OBJECTIVE

Given a schedule of fixed asset dispositions, select significant dispositions and recompute the recorded gain or loss.

ENABLING OBJECTIVE

Identify gain or loss on sale of fixed assets.

TOOLS/EQUIPMENT

Schedule of gains or losses on sales of fixed assets
Calculating device
Financial paper

PERFORMANCE GUIDE

1. Obtain schedule of gains and losses on sales of fixed assets
2. Select significant asset sales to be reviewed
3. Review cash payment received for assets sold
4. Determine net book value of asset sold
5. Recompute gain or loss on sale of asset
6. Compare amount computed above to gain or loss recorded on schedule

TEACHING STRATEGIES

Role playing
Case studies
Group project
Simulations
Chalkboard/overhead
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook/workbook
Study guide
Computer program
Guest speaker

ENTRY/RETENTION LEVEL

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Obtain Bids on Sales of Fixed Assets

---

81. PERFORMANCE OBJECTIVE

Given fixed assets to sell, obtain optimum sales price possible considering applicable laws and company policies.

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Fixed asset to sell
Telephone
Typewriter

PERFORMANCE GUIDE

1. Obtain details of fixed assets to be sold
2. Determine method to use to advertise assets to be sold
3. Advertise assets to be sold via communication media determined appropriate
4. Communicate with interested parties to determine bid on fixed asset
5. Prepare a schedule of bids received for approval

TEACHING STRATEGIES

Discussion/demonstration
Case studies
Individual study
Role playing
Group project

INSTRUCTIONAL MATERIALS/RESOURCES

Guest speaker
Practice set
Textbook/workbook
Study guide

DUTY: AUDIT RECORDS

TASK: Audit Fixed Assets Computer Records

---

82. PERFORMANCE OBJECTIVE

Given a computer printout, manual records, tools and equipment, audit fixed asset computer records. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify fixed assets and accounting procedures for fixed assets.

TOOLS/EQUIPMENT

Computer printout/terminal
Journal
Form for errors
Data entry form
Calculating device
Document retention media, i.e. file cabinet, electronic file

PERFORMANCE GUIDE

1. Obtain computer printout
2. Compare proving totals of batches to manual records
3. Identify error
4. Correct data processing error
   a. Complete data processing "Problem Notification Form"
   b. Obtain authorization/approval for change
   c. Send form to data processing to make corrections
   d. Obtain corrected printout
5. Correct clerical error
   a. Have clerk compare manual records to information for data entry
   b. Correct data entry information
   c. Submit corrected data entry to data processing
   d. Obtain corrected printout
6. Verify accumulated totals correcting transaction
7. File printout by date

TEACHING STRATEGIES

Guest speakers
Case studies (C)
Discussion/demonstration
Chalkboard/overhead
Problem solving (C)

DUTY: AUDIT RECORDS

TASK: Audit Fixed Assets Computer Records

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: AUDIT RECORDS

TASK: Audit End-of-Month Fixed Asset Totals

---

83. PERFORMANCE OBJECTIVE

Given a computer printout, manually prepared records, an on-line file, tools and equipment, audit end of month fixed asset totals. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify a fixed asset.

TOOLS/EQUIPMENT

Computer printout
Ledgers, subsidiary records
Data entry form
Journals
Form for errors
Calculating device
Document retention media, i.e., file cabinet, computer

PERFORMANCE GUIDE

1. Obtain computer printout of monthly sales and purchases of fixed assets
2. Compare total of subsidiary ledger to control account in general ledger
3. Identify errors
4. Correct clerical errors
   a. Review and correct data entry information
   b. Submit corrected data entry to data processing
   c. Obtain corrected printout

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

ADVANCED LEVEL

DUTY: AUDIT RECORDS

TASK: Audit New Asset Purchases

---

84. PERFORMANCE OBJECTIVE

Given a purchase invoice, purchase orders, vendor invoice, a receiving report, a check requisition, tools and equipment, audit payment for new asset purchases. All discrepancies must be corrected and payment must be approved.

ENABLING OBJECTIVE

Identify appropriate procedures for the acquisition of new assets.

TOOLS/EQUIPMENT

Purchase order
Purchase invoice
Vendor invoice
Invoice
Receiving report
Check requisition
Check
Calculating device

PERFORMANCE GUIDE

1. Obtain records of new asset purchases
2. Compare purchase invoices to receiving report and freight documents
3. Investigate any discrepancies
4. Have clerk notify creditor of error on asset purchase invoice
5. Compare asset purchase invoice to check requisition
6. Identify any discrepancies
7. Have clerk make correction on check requisition
8. Compare check to check requisition
9. Identify any discrepancies
10. Have clerk write a new check
11. Approve payment

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: AUDIT RECORDS

TASK: Audit New Asset Purchases

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Fixed Asset Clerk

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85. PERFORMANCE OBJECTIVE

Given a journal, ledger, purchase orders or contracts and invoices, tools and equipment, audit work completed by fixed asset employees. All discrepancies must be corrected and creditor notified of any incorrect payment.

ENABLING OBJECTIVE

Identify appropriate procedures for handling fixed assets.

TOOLS/EQUIPMENT

Journal
Ledger
Invoices
Purchase orders
Calculating device
Computer

PERFORMANCE GUIDE

1. Obtain purchase records for fiscal period
2. Compare journal to asset purchase invoices
3. Identify any discrepancies
4. Notify creditor if error is on invoice
5. Have clerk make correction
6. Compare purchase orders and contract to invoices
7. Identify any discrepancies
8. Have clerk make correcting entry in journal
   a. Record date
   b. Record amount
9. Have clerk post correcting entry to ledgers
   a. Post date
   b. Post amount
   c. Record post reference to account
   d. Record post reference in journal
10. Re-establish depreciation or amortization lost based on new information

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Fixed Asset Clerk

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: AUDIT RECORDS

TASK: Compare Invoices with Contract or Purchase Order

---

86. PERFORMANCE OBJECTIVE

Given a ledger, invoice, receiving report, purchase orders and contracts, tools and equipment, compare invoices received with accounts payable records. All discrepancies must be corrected and invoices filed alphabetically or numerically. (1)

ENABLING OBJECTIVE

Identify appropriate procedures for handling contract or purchase order.

TOOLS/EQUIPMENT

Invoice
Receiving report
File cabinet
Calculating device
Computer program
Purchase order register
Contract file

PERFORMANCE GUIDE

1. Obtain purchase order or contract and invoice
2. Compare invoice to purchase order or contract
3. Verify extensions
4. Correct any errors
   a. Draw line through error
   b. Record correct amount
   c. Notify creditor of error on invoice

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Return of Assets

---

87. PERFORMANCE OBJECTIVE

Given receipt of unwanted assets, a need to establish company policy to handle unwanted assets, tools and equipment, establish company policy regarding return of assets received. Established policy must provide a simple and consistent mechanism for the return of unwanted assets that is acceptable to the supplier and to the company.

ENABLING OBJECTIVE

Identify components of policy.

TOOLS/EQUIPMENT

Shipping documents
Purchase invoice
Company Policy Handbook

PERFORMANCE GUIDE

1. Set policy regarding unacceptable assets
   a. Set policy regarding notations indicating defective items or incorrect shipment
   b. Set policy regarding return of defective items (including replacement or credit)
   c. Set policy regarding return of incorrect shipment (including replacement or credit)
2. Set policy regarding unwanted goods
   a. Set policy regarding return of overstocked goods
   b. Set policy regarding return of slow moving merchandise
3. Summarize established policy regarding to return of assets received in company policy document

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees to Correct Errors in Accounts Payable Records

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INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Computer software
Guest speakers
Professional publications/communication

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees How to Correct Errors in Posting Accounts Payable

---

38. PERFORMANCE OBJECTIVE

Given new employees, tools and equipment, instruct employees to correct errors in posting accounts payables. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify error correction procedures in posting accounts payable and training needs of the employees.

TOOLS/EQUIPMENT

Ledger/Accounts Payable Subsidiary Ledger (customer's account)
Journal
Calculating device

PERFORMANCE GUIDE

1. Select or develop measurable objective(s)
2. Plan instructional strategies to include demonstration of the following
   a. Compare ledger to journal
   b. Locate error in ledger
   c. Correct error when posting to incorrect account
   d. Deduct amount from incorrect account
   e. Add amount to correct account
   f. Correct error when incorrect amount is posted
   g. Make correction of amount in ledger
3. Implement instructional strategies
4. Evaluate instructional strategies

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Computer software
Guest speakers
Professional publications/communication

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Payable Employees in Company Policies

---

39. PERFORMANCE OBJECTIVE

Given an evaluation request, accounts payable employees, company policies, tools and equipment, evaluate accounts payable employees in company policies. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify company policies relating to evaluation of accounts payable employees.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Payable Policies in Policy Handbook
2. Develop evaluation objectives that are designed to determine if accounts payable employees carried out the following in accordance with company policy:
   a. Pay invoices only upon evidence of receipt and proper approval
   b. Pay invoices only at prices agreed upon in the purchase order
   c. Pay invoices within discount period if discounts are advantageous
   d. File claims on damaged goods received
   e. Return defective shipments for replacement or credit
   f. Return incorrect shipments for replacement or credit
   g. Return overstocked merchandise for credit
   h. Return slow-moving merchandise for credit
3. Evaluate employees' performance based on stated objectives
4. Instruct employees regarding company policies relating to accounts payable as needed

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Discussion/demonstration

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Payable Employees in Company Policies

---

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Guest speakers

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Payable Employees in Company Accounts Payable Procedures

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40. PERFORMANCE OBJECTIVE

Given an evaluation request, accounts payable employees, company accounts payable procedures, tools and equipment, evaluate accounts payable employees in company's accounts payable procedures. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify company policies relating to the evaluation of accounts payable employees.

TOOLS/EQUIPMENT

Verified invoices
Cost information
Calculating device
Statement
Checks
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review Accounts Payable Procedures
2. Develop evaluation objectives that are designed to determine if accounts payable employees carried out the following procedures accurately:
   a. Check invoice for proper approval and evidence of receipt
   b. Check invoice charges against known costs
   c. Check extensions and calculations of invoice
   d. Check invoice against statement, if available
   e. Organize invoices in order of due date
   f. Initial invoice to show who performed steps a through e
   g. Calculate discounts, if applicable
   h. Record discounts on statement or check
   i. File invoices by date of payment
   j. Pay invoices (due date or discount date)
   k. Prepare checks
   l. Mail payments
   m. Refile paid invoices in alphabetical order by vendor
3. Evaluate employees' performance based on stated objectives
4. Reinstruct employees regarding company's Accounts Payable Procedures as needed

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Accounts Payable Employees in Company's Accounts Payable Procedures

---

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Guest speakers

DUTY: MAINTAIN RECORDS

TASK: Maintain File of Charge Customers' Names and Addresses

---

41. PERFORMANCE OBJECTIVE

Given a file of charge customers' names and addresses, tools and equipment, maintain a file of charge customers' names and addresses. File cards must be completed without error, filed alphabetically or geographically, purged of former customers, and retrievable upon request.

ENABLING OBJECTIVE

Identify proper file management procedures.

TOOLS/EQUIPMENT

Document retention media, i.e., file cabinet
Address cards
Typewriter/computer

PERFORMANCE GUIDE

1. Obtain customer's address
2. File cards containing customer's names and addresses
   a. File cards alphabetically
   b. file cards geographically
3. Complete cross-reference
4. Type card for new charge customers
5. File cards for new charge customers
   a. File cards alphabetically or
   b. File cards geographically
6. Update cards when addresses change
7. Purge files of outdated customers

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: MAINTAIN RECORDS

TASK: Maintain File of Credit Applications

---

42. PERFORMANCE OBJECTIVE

Given a file of credit applications, new applications, tools and equipment, maintain a file of credit applications. Credit applications must be filed alphabetically or by date, purged of former customers, and retrievable upon request.

ENABLING OBJECTIVE

Identify procedures for filing applications alphabetically and by date.

TOOLS/EQUIPMENT

Document retention media, i.e., file cabinet
Credit application

PERFORMANCE GUIDE

1. Obtain credit applications
2. File credit applications
   a. File applications alphabetically
   b. File applications by date
3. Complete cross-reference
4. Purge files of credit applications for outdated companies

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Audit Accounts Receivable Computer Records

---

43. PERFORMANCE OBJECTIVE

Given a computer printout, manual records, tools and equipment, audit accounts receivable computer records. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify proper accounts receivable procedures.

TOOLS/EQUIPMENT

Computer printout/terminal
Journal
Form for errors
Data entry form
Calculating device
Document retention media, i.e. file cabinet, electronic file

PERFORMANCE GUIDE

1. Obtain computer printout
2. Compare proving totals of batches to manual records
3. Identify error
4. Correct data processing error
   a. Complete data processing "Problem Notification Form"
   b. Obtain authorization/approval for change
   c. Send form to data processing to make corrections
   d. Obtain corrected printout
5. Correct clerical error
   a. Have clerk compare manual records to information for data entry
   b. Correct data entry information
   c. Submit corrected data entry to data processing
   d. Obtain corrected printout
6. Verify accumulated totals correcting transaction
7. File printout by date

TEACHING STRATEGIES

Case studies
Simulations
Problem solving
Chalkboard/overhead
Discussion/demonstration

DUTY: PREPARE REPORTS

TASK: Audit Accounts Receivable Computer Records

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Computer software
Business accounting forms

ENTRY/RETENTION LEVEL

DUTY: PREPARE REPORTS

TASK: Audit End of Month Accounts Receivable Totals

---

44. PERFORMANCE OBJECTIVE

Given a computer printout, manually prepared records, an on-line file, tools and equipment, audit end-of-month accounts receivable computer totals. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify proper accounts receivable procedures.

TOOLS/EQUIPMENT

Computer printout
Ledgers, trial balance, subsidiary records
Data entry form
Journals
Form for errors
Calculating device
Document retention media, i.e., file cabinet, computer

PERFORMANCE GUIDE

1. Obtain computer printout of monthly totals
2. Compare total of subsidiary ledger to control account in general ledger
3. Identify errors
4. Correct clerical errors
   a. Compare printout to accounts receivable subsidiary ledger
   b. Obtain authorization/approval for changes
   c. Correct data entry information
   d. Submit corrected data entry to data processing
   e. Obtain corrected printout
5. Correct data processing error
   a. Complete data processing "Problem Notification Form"
   b. Send form to data processing to make corrections
   c. Obtain corrected printout
6. File authorized corrections by date

TEACHING STRATEGIES

Case studies
Simulations
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: PREPARE REPORTS

TASK: Audit End of Month Accounts Receivable Totals

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Audit Statement Sent to Charge Customers

---

45. PERFORMANCE OBJECTIVE

Given a sales invoice, shipping report, customer statement, tools and equipment, audit statements sent to charge customers. All discrepancies must be corrected and statement must be approved.

ENABLING OBJECTIVE

Identify accounting for sales and accounts receivable procedures.

TOOLS/EQUIPMENT

Sales invoice
Shipping report
Customer statements
Calculating device

PERFORMANCE GUIDE

1. Obtain records of sales on account
2. Compare sales invoice to shipping report
3. Identify any discrepancies
4. Have clerk make correction to customer statement
5. Send corrected statement to customer
6. Approve statement

TEACHING STRATEGIES

Case studies
Small groups
Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: PROCESS TRANSACTIONS

TASK: Post Sales on Account to Customer's Subsidiary Account

---

46. PERFORMANCE OBJECTIVE

Given a journal entry, customer's account, tools and equipment, post entry for recording sales on account to customer's account. Posting of journal entry must be without error.

ENABLING OBJECTIVE

Identify proper sales transaction and proper subsidiary account.

TOOLS/EQUIPMENT

Journal
Ledger
Calculating device

PERFORMANCE GUIDE

1. Open new account for customer
2. Obtain correct journal entry
3. Post journal entry to customer's account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
4. Obtain new account balance

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Record Receipt of Payment on Account

---

47. PERFORMANCE OBJECTIVE

Given a receipt of payment on account, journal, tools and equipment, journalize receipt of payment on account. Entry for recording receipt of payment must be without error and stamped invoice must be filed.

ENABLING OBJECTIVE

Identify and analyze an accounts receivable transaction.

TOOLS/EQUIPMENT

Ledger
Journal
Stamp
File cabinet

PERFORMANCE GUIDE

1. Record form of payment
2. Compare payment with customer's account
3. Record discount
4. Verify that payment is correct
5. Write entry in cash receipts journal
   a. Record date
   b. Record amount
   c. Record account titles
   d. Record source documents
6. Prepare check for deposit
7. Locate sales invoice in file
8. Stamp invoice paid
9. File stamped invoice
   a. File alphabetically
   b. File numerically

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: PROCESS TRANSACTIONS

TASK: Record Receipt of Payment on Account

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Compare Payment Received with Remittance

---

48. PERFORMANCE OBJECTIVE

Given receipts, form of payment, tools and equipment, compare payment received with receipts or remittance stubs. All discrepancies must be corrected and payment forwarded for processing.

ENABLING OBJECTIVE

Identify proper accounts receivable procedures.

TOOLS/EQUIPMENT

Receipts
Form of payment
Calculating device
Computer

PERFORMANCE GUIDE

1. Obtain receipt and payment
2. Compare payment received to receipt
3. Correct any errors
4. Record amount of payment on receipt or remittance stub
5. Notify customer of error on payment
6. Forward payment for processing

TEACHING STRATEGIES

Individual study
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Post Sales Returns and Allowances to Customer's Subsidiary Account

---

49. PERFORMANCE OBJECTIVE

Given a journal entry, subsidiary customer account, tools and equipment for recording sales returns and allowances to customer's account, post the journal entry without error.

ENABLING OBJECTIVE

Identify sales return and allowance transaction and proper subsidiary account.

TOOLS/EQUIPMENT

Journal
Ledger
Calculating device
Credit memo

PERFORMANCE GUIDE

1. Obtain correct journal entry
2. Post journal entry to customer's account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
3. Obtain new account balance

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Post Journal Totals to Accounts Receivable Control Account

---

50. PERFORMANCE OBJECTIVE

Given a journal entry, control account, tools and equipment, post journal totals to accounts payable/accounts receivable control account without error.

ENABLING OBJECTIVE

Identify accounts receivable transactions.

TOOLS/EQUIPMENT

Journal
Ledger, subsidiary
Form for schedule
File cabinet
Calculating device

PERFORMANCE GUIDE

1. Obtain control account and journal
2. Check accuracy of column totals
3. Post correct totals to control account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
4. Obtain new account balance
5. Prove the subsidiary ledgers
6. Prepare schedule of accounts receivable
7. Compare total of all subsidiary accounts to total of the schedule
8. Check accounts if totals are not equal
9. Prepare correct schedule
10. File schedule by fiscal period

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: PROCESS TRANSACTIONS

TASK: Post Journal Totals to Accounts Receivable Control Account

---

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: CORRECT ERRORS

TASK: Correct Errors in Accounts Receivable Records

---

51. PERFORMANCE OBJECTIVE

Given a customer invoice, journal, tools and equipment, correct accounts receivable errors in journal. Corrections must be made without error and journal entries verified.

ENABLING OBJECTIVE

Identify proper accounts receivable journalizing procedures.

TOOLS/EQUIPMENT

Customer invoice
Journal
Credit memo
Additional invoice
File cabinet
Calculating device

PERFORMANCE GUIDE

1. Obtain customer invoice
2. Compare customer invoice to journal posting
3. Locate error in journal
   a. Identify error in amount or
   b. Identify error in customer name
4. Modify system to prevent error from reoccurring
5. Issue credit memo or additional invoice
6. Record invoice reference number
7. Record date of invoice
8. Record original amount
9. Record correction
10. Obtain approval
11. Return invoice to file

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: CORRECT ERRORS

TASK: Correct Errors in Accounts Receivable Records

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: CORRECT ERRORS

TASK: Correct Errors in Posting Accounts Receivable

---

52. PERFORMANCE OBJECTIVE

Given a journal, ledger, tools and equipment, correct errors in posting accounts receivable. Corrections must be made without error and posted entries verified.

ENABLING OBJECTIVE

Identify proper accounting procedures for accounts receivable.

TOOLS/EQUIPMENT

Journal
Ledger
Credit memo
Additional invoice
Calculating device

PERFORMANCE GUIDE

1. Obtain ledger and journal
2. Compare ledger to journal
3. Locate error in ledger
4. Correct error when posting to incorrect account
   a. Deduct amount from incorrect account
   b. Add amount to correct account
5. Correct error when incorrect amount is posted
   a. Issue credit memo or additional invoice
   b. Make correction to amount in ledger
   c. Reference account number to the journal entry
6. Record (initial) individual responsible for change
7. Change system if necessary
8. Obtain approval

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: CORRECT ERRORS

TASK: Correct Inaccuracies in Sales Records

---

53. PERFORMANCE OBJECTIVE

Given a sales invoice, tools and equipment, correct inaccuracies of sales invoice. Corrections must be made on the sales invoice without error and the documentation filed.

ENABLING OBJECTIVE

Identify sales procedures.

TOOLS/EQUIPMENT

Sales invoice
Price list
Calculating device
Credit memo
Additional invoice
Document retention media

PERFORMANCE GUIDE

1. Obtain sales invoice and price list
2. Compare sales invoice to price list to check unit price
3. Check calculations on sales invoice
   a. Calculate extensions
   b. Calculate discount
   c. Calculate shipping charges
   d. Calculate sales tax
   e. Calculate invoice total
4. Adjust for correction
   a. Mark correction on sales invoice
   b. Issue credit memo or debit memo if new one sent
   c. Issue additional invoice
   d. Obtain approval
5. Make copies of correcting documents
6. File copies of correcting documents
7. Change system if necessary

TEACHING STRATEGIES

Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: CORRECT ERRORS

TASK: Correct Inaccuracies in Sales Records

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: CORRECT ERRORS

TASK: Correct Inaccuracies of Sales Returns and Allowances

---

54. PERFORMANCE OBJECTIVE

Given a sales invoice, credit memo, tools and equipment, correct inaccuracies of sales returns and allowances. Corrections must be made and recorded on the sales invoice without error, and the corrected invoice must be submitted to Accounts Receivable.

ENABLING OBJECTIVE

Identify proper accounting procedures for sales returns and allowances.

TOOLS/EQUIPMENT

Sales invoice or material transfer form
Credit memo
Price list
Calculating device

PERFORMANCE GUIDE

1. Obtain sales invoice and credit memo
2. Examine sales invoice
3. Examine credit memo
4. Identify inaccuracies pertaining to sales returns
   a. Identify discrepancy in amount of goods returned
   d. Identify discrepancy in price of goods returned
   c. Identify error in extension
5. Identify inaccuracies pertaining to allowances
   a. Identify error regarding discontinued allowances
   b. Identify error regarding misunderstood allowance
6. Record correction on sales invoice
7. Verify authorized signature
8. Submit corrected invoice to Accounts Receivable

TEACHING STRATEGIES

Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Prepare Customers' Statements

---

55. PERFORMANCE OBJECTIVE

Given a ledger, statement of account forms, tools and equipment, prepare customers' statements. All statements must be prepared without error and must agree with customers' account.

ENABLING OBJECTIVE

Identify basic accounts receivable procedures.

TOOLS/EQUIPMENT

Ledgers
Statement of Account forms
File cabinet

PERFORMANCE GUIDE

1. Obtain subsidiary ledger
2. Prepare customer's statement
   a. Record name and address
   b. Record account identification number
   c. Record all charges, payments, and balance of the account
   d. Calculate and record late charges
3. Send original copy to customer
4. File carbon copy

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms
Computer software

DUTY: PREPARE REPORTS

TASK: Prepare Schedule of Accounts Receivable

---

56. PERFORMANCE OBJECTIVE

Given ledgers, financial paper, tools and equipment, prepare a Schedule of Accounts Receivable. Total of the schedules must equal the total of the subsidiary accounts.

ENABLING OBJECTIVE

Identify ledgers applicable to prepare schedules of accounts receivable.

TOOLS/EQUIPMENT

Ledgers (Accounts Receivable Subsidiary Ledgers)
Calculating device
Schedule of Accounts Receivable

PERFORMANCE GUIDE

1. Obtain ledgers
2. Record heading in schedule
   a. Record name of business
   b. Record name of form
   c. Record date ending fiscal period
3. Complete schedule
   a. List names from subsidiary ledger
   b. List amount of balances
   c. Total balances
   d. Double rule underline
4. Compare total of schedule to balance of control account and reconcile any differences

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software

Village Gift Shop
Schedule of Accounts Receivable
January 31, 1978

Darwood Alton	$ 4,345
Mary Cassidy	10,141
Richard Mullins	38,194
Cora Pickles	21,945
Ronald Askynkowski	2,520
Gary Youngblood	13,232
Total Accounts Receivable	$90,377

DUTY: RESOLVE PROBLEMS

TASK: Write Off Bad Debts to Customer's Account

---

57. PERFORMANCE OBJECTIVE

Given a customer's account, authorization, tools and equipment, post entry to write off of a bad debt without error.

ENABLING OBJECTIVE

Identify appropriate procedure for writing off bad debts; bad debts transaction analysis and proper subsidiary account.

TOOLS/EQUIPMENT

Journal
Ledger
Document retention media, i.e., file cabinet
Calculating device

PERFORMANCE GUIDE

1. Obtain authorization
2. Obtain correct journal entry
3. Post journal entry to customer's account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
4. Indicate a zero balance
5. Return journal
6. File ledger card alphabetically

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: RESOLVE PROBLEMS

TASK: Post Dishonored Check to Customer's Subsidiary Account

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58. PERFORMANCE OBJECTIVE

Given a customer's subsidiary account, authorization, tools and equipment, post entry to record dishonored check. Posting of the journal entry for dishonored checks must be without error and according to company policy.

ENABLING OBJECTIVE

Identify banking and accounts receivable procedures.

TOOLS/EQUIPMENT

Journal
Ledger
Calculating device

PERFORMANCE GUIDE

1. Obtain journal entry
2. Post entry to customer's account
   a. Record date from journal
   b. Record amount from journal
   c. Record post reference in ledger account
   d. Record post reference in journal
3. Obtain new account balance
4. Make notation about dishonored check in customer's account

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: RESOLVE PROBLEMS

TASK: Determine Uncollectable Accounts Receivable

---

59. PERFORMANCE OBJECTIVE

Given an overdue account, tools and equipment, determine an uncollectable account receivable. Collection effort must have utilized all internal and external collection techniques and amount must be written off according to company policy.

ENABLING OBJECTIVE

Identify an overdue account and internal/external collection techniques.

TOOLS/EQUIPMENT

Accounts Receivable Ledger
Telephone
Company Policy Handbook
Statements
Letters

PERFORMANCE GUIDE

1. Obtain Accounts Receivable Ledger
2. Review history of account
3. Utilize all internal collection techniques
   a. Send follow-up statement
   b. Contact customer by telephone
   c. Arrange in-person meeting with customer
   d. Send follow-up letters seeking payment
4. Utilize all external collection techniques
   a. Seek payment through small claims court
   b. Turn account over to collection agency
   c. Turn account over to legal action
5. Obtain approval
6. Execute company policy for writing off bad debts

TEACHING STRATEGIES

Case studies
Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: RESOLVE PROBLEMS

TASK: Determine Uncollectable Accounts Receivable

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Inform New Customers of Credit Policies

60. PERFORMANCE OBJECTIVE

Given a new customer, company credit policies, tools and equipment, inform new customer of credit policies. Documentation of credit or COD terms must be provided to the customer without error.

ENABLING OBJECTIVE

Identify basic credit policies.

TOOLS/EQUIPMENT

Credit application
Telephone
Written credit terms
Written COD terms
Company Policy Handbook

PERFORMANCE GUIDE

1. Contact charge customer
   a. Explain credit terms
   b. Explain credit limit
   c. Explain payment method
   d. Explain due date
   e. Explain applicable discount
2. Provide above information in writing to the charge customer
3. Contact COD customer
   a. Explain applicable purchase limit
   b. Explain payment required (check, cashier's check, cash)
4. Provide above information in writing to the COD customer

TEACHING STRATEGIES

Role playing
Case studies
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speakers
Field trip

ENTRY/RETENTION LEVEL

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Communicate with Charge Customers Concerning Complaints and Requests

---

61. PERFORMANCE OBJECTIVE

Given a charge customer with a complaint and/or request, tools and equipment, communicate with charge customer concerning complaint or request. Verification of the legitimacy of the complaint/request and resolution of complaint or meeting request must result according to company policy.

ENABLING OBJECTIVE

Identify procedures for handling customer inquiries.

TOOLS/EQUIPMENT

Telephone
Sales invoice
Order filling forms
Shipping statements
Accounts Receivable Journal
Aging reports
Credit memo
Company Policy Handbook
Calculating device

PERFORMANCE GUIDE

1. Receive complaint/request regarding defective merchandise
   a. Replace defective merchandise or
   b. Credit customer account
2. Receive complaint/request regarding unwanted merchandise
   a. Replace unwanted merchandise or
   b. Credit customer account
3. Receive complaint/request regarding short or lost shipment
   a. Reach mutual agreement regarding shipment error
   b. Adjust shipment or
   c. Credit customer account
4. Receive complaint/request regarding service
   a. Verify legitimacy of complaint/request
   b. Correct erroneous service
5. Receive complaint/request regarding account balance
   a. Verify accuracy of complaint/request
   b. Adjust account to mutual satisfaction

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Communicate with Charge Customers Concerning Complaints and Requests

---

TEACHING STRATEGIES

Role playing
Case studies
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speakers
Field trip

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Contact Customers Regarding NSF Checks

---

62. PERFORMANCE OBJECTIVE

Given a bank notification of an NSF check, tools and equipment, contact customer regarding NSF check. Verify that amount owed can be cleared and collected or account must be turned over for collection procedures according to company policy.

ENABLING OBJECTIVE

Identify proper banking procedures.

TOOLS/EQUIPMENT

NSF check
Telephone
Copy machine
Statement
File cabinet

PERFORMANCE GUIDE

1. Contact customer's bank
   a. Determine whether NSF check can be covered by account
   b. Obtain cashier's check in amount of NSF check if account can now cover amount of NSF check
2. Communicate with customer
   a. Send additional statement notice to customer
   b. Place telephone call to customer
   c. Arrange in-person meeting with customer
   d. Accept payment on account or
   e. Turn account over to collection agency
3. Make copy of NSF check
4. File copy of NSF check
   a. File alphabetically or
   b. File numerically
5. Update customer's file to note NSF check

TEACHING STRATEGIES

Role playing
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Communicate with Delinquent Charge Customers

---

63. PERFORMANCE OBJECTIVE

Given aging reports, a delinquent account, tools and equipment, communicate with a delinquent charge customer. Collection of the amount due within the time frame and procedures established by company policy must result, or the account must be assigned to a collection agency.

ENABLING OBJECTIVE

Identify proper accounts receivable procedures relating to delinquent accounts.

TOOLS/EQUIPMENT

Aging reports
Telephone
Form letters/personal letters
Statements
Company Policy Handbook

PERFORMANCE GUIDE

1. Obtain delinquent account report
2. Review aging report
3. Ascertain delinquency of account
4. Send duplicate copy of last statement
5. Contact customer by telephone
   a. Discuss status of account
   b. Make arrangements for payment
6. Send appropriate form letter(s) to inform customer of delinquency
7. Recontact customer by telephone
8. Arrange in-person meeting with customer
   a. Discuss status of account
   b. Make arrangements for payment
9. Assign account to collection agency

TEACHING STRATEGIES

Role playing
Case studies
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speakers
Professional publications/communication

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Accounts Receivable Employees

---

64. PERFORMANCE OBJECTIVE

Given a journal, ledger, invoices, credit memos, tools and equipment, audit work completed by accounts receivable employees. All discrepancies must be corrected and customer notified of any incorrect payment.

ENABLING OBJECTIVE

Identify proper accounts receivable procedures.

TOOLS/EQUIPMENT

Journal
Ledger
Invoices
Credit Memos
Calculating device

PERFORMANCE GUIDE

1. Obtain accounts receivable records for fiscal period
2. Compare sales journal to sales invoices
3. Identify any discrepancies
4. Notify customer if error is on invoice
5. Compare customer account to accounts receivable account in general ledger
6. Identify any discrepancies
7. Have clerk make correction
8. Compare credit memos to general journal
9. Identify any discrepancies
10. Have clerk make correcting entry in general journal
    a. Record date
    b. Record amount
11. Have clerk post correcting entry to ledgers
    a. Post date
    b. Post amount
    c. Record post reference to account
    d. Record post reference in journal
12. Verify discounts
13. Identify any errors
14. Have clerk refigure discounts
15. Compare payment to invoice
16. Identify any discrepancies
17. Have clerk notify customer of incorrect payment

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Accounts Receivable Employees

TEACHING STRATEGIES

Case studies
Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook

DUTY: ESTABLISH POLICIES

TASK: Establish Company Credit Policies

---

65. PERFORMANCE OBJECTIVE

Given company credit capability, industry trends, a need to establish credit policy, tools and equipment, establish company credit policies as necessary. These policies must meet the needs of the company, minimize loss, and ensure adequate cash flow in order to remain profitable within the margins established by the company.

ENABLING OBJECTIVE

Identify company credit procedures.

TOOLS/EQUIPMENT

Aging reports
Journals
Ledgers
Financial reports
Company Policy Handbook

PERFORMANCE GUIDE

1. Determine how long accounts can be held and remain profitable
2. Determine how quickly receivables must be turned over
3. Determine status of accounts in aging reports
4. Set specific credit terms
   a. Set terms in accordance with cash flow needs
   b. Set terms in accordance with types of accounts
   c. Set terms in accordance with types of merchandise
   d. Set terms in accordance with types of services offered
   e. Set terms regarding trouble or problem accounts
   f. Set terms to allow margin for slow payments
   g. Set policy regarding thorough credit check before allowing credit
5. Determine need for credit manager to upgrade skills through credit manager meetings
6. Summarize established credit policies in company policy document

TEACHING STRATEGIES

Case studies
Problem solving
Discussion/demonstration
Chalkboard/overhead

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Return of Assets

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Receipt of Damaged Assets

88. PERFORMANCE OBJECTIVE

Given receipt of damaged assets, a company policy regarding damaged assets, tools and equipment, execute company policy regarding damaged assets received. Executed policy must provide replacement or credit for all damaged assets received.

ENABLING OBJECTIVE

Identify company policy for damaged assets.

TOOLS/EQUIPMENT

Shipping documents
Bill of lading
Invoice
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review company policies regarding damaged assets received
2. Determine extent of damage
3. Refuse and/or return damaged items
   a. Note damage on bill of lading/invoice of goods
   b. File claim with freight company seeking credit
   c. File claim with supplier seeking replacement or credit
4. Accept damaged items
   a. Note damage on invoice of goods
   b. File claim wit freight company seeking credit
   c. File claim with supplier seeking credit
5. File record of all transactions

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Receipt Damaged Assets

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INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Damaged/Defective Assets Received

---

89. PERFORMANCE OBJECTIVE

Given receipt of damaged assets, and a company policy, execute company policy regarding damaged items received. Established policy must provide a simple and consistent mechanism for the handling of damaged items that is acceptable to suppliers and to the company.

ENABLING OBJECTIVE

Identify components of policy.

TOOLS/EQUIPMENT

Shipping documents
Bill of lading
Purchase invoice
Company Policy Handbook

PERFORMANCE GUIDE

1. Execute policy regarding refused and/or returned damaged items
   a. Follow policy regarding notations on bill of lading/invoice of goods
   b. Follow policy regarding the filing of a claim with the freight company seeking credit
   c. Follow policy regarding the filing of a claim with the supplier seeking replacement or credit
2. Execute policy regarding accepted damaged items
   a. Follow policy regarding notations on invoice of goods
   b. Follow policy regarding the filing of a claim with the freight company seeking credit
   c. Follow policy regarding the filing of a claim with the supplier seeking credit

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: EXECUTE POLICIES

TASK: Execute Company Policy Regarding Damaged/Defective Assets Received

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INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Fixed Asset Employees in Company Policies

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90. PERFORMANCE OBJECTIVE

Given an evaluation request, fixed asset employees, company policies, tools and equipment, evaluate fixed asset employees in company policies. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify evaluation criteria for fixed asset employees.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review Fixed Asset Policies in Policy Handbook
2. Develop evaluation objectives that are designed to determine if fixed asset employees carried out the following in accordance with company policy
   a. Check invoice for proper approval and evidence of receipt
   b. Check invoice charges against known costs
   c. Check extensions and calculations of invoice
   d. Check invoice against statement, if available
   e. Record asset serial number
   f. Compute a depreciation charge for the asset
   g. Establish a maintenance/replacement schedule
3. Evaluate employees' performance based on stated objectives
4. Reinstruct employees regarding company policies relating to accounts payable as needed

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Fixed Asset Employees in Company Policies

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Fixed Asset Employees in Company's Fixed Asset Procedures

---

91. PERFORMANCE OBJECTIVE

Given an evaluation request, fixed asset employees, company fixed asset procedures, tools and equipment, evaluate fixed asset employees in company's fixed asset procedures. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify evaluation criteria for fixed asset employees.

TOOLS/EQUIPMENT

Verified invoices
Cost information
Calculating device
Statement
Checks
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review Fixed Asset Procedures
2. Develop evaluation objectives that are designed to determine if fixed asset employees carried out the following procedures accurately
   a. Check invoice for proper approval and evidence of receipt
   b. Check invoice charges against known costs
   c. Check extensions and calculations of invoice
   d. Check invoice against statement, if available
   e. Record asset serial number
   f. Compute a depreciation charge for the asset
   g. Establish a maintenance/replacement schedule
3. Evaluate employees' performance based on stated objectives
4. Reinstruct employees regarding company's Fixed Asset Procedures as needed

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Fixed Asset Employees in Company's Fixed Asset Procedures

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INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees to Correct Errors in Fixed Asset Records

---

92. PERFORMANCE OBJECTIVE

Given new employees, tools and equipment, instruct employees to correct fixed asset errors in journal. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

General ledger
Invoice
Journal
File cabinet
General Journal
Company Policy Handbook

PERFORMANCE GUIDE

1. Select or develop measurable objective(s)
2. Plan instructional strategies to include demonstration of the procedures necessary to process fixed asset transactions
3. Implement instructional strategies
4. Evaluate instructional strategies

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees in Company's Fixed Asset Procedures

---

93. PERFORMANCE OBJECTIVE

Given new employees, company fixed asset procedures, tools and equipment, instruct fixed asset employees in company's fixed assets procedures. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Verified invoices
Cost information
Calculating device
Statement
Checks
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review Fixed Asset Procedures
2. Select or develop measurable objective(s)
3. Plan instructional strategies to include demonstration of company's fixed asset procedures
4. Implement instructional strategies
5. Evaluate instructional strategies

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Fixed Asset Employees in Company Policies

---

94. PERFORMANCE OBJECTIVE

Given new employees, company policies, tools and equipment, instruct fixed asset employees in company policies. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify fixed asset procedures.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review Fixed Assets Policies in Policy Handbook
2. Select or develop measurable objective(s)
3. Plan instructional strategies to include discussion of fixed assets company policies
4. Implement instructional strategies
5. Evaluate instructional strategies

TEACHING STRATEGIES

Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers

DUTY: MAINTAIN RECORDS

TASK: Establish Chart of Accounts

---

95. PERFORMANCE OBJECTIVE

Given accounts to be used, standard chart of accounts, tools and equipment, establish chart of accounts.

ENABLING OBJECTIVE

Identify company policy for chart of accounts.

TOOLS/EQUIPMENT

Typewriter/word processor
Standard chart of accounts

PERFORMANCE GUIDE

1. Obtain standard chart of accounts form (from CPA firm)
   a. Assign account numbers to each asset account
   b. Assign account numbers to each liability account
   c. Assign account numbers for each equity account
   d. Assign account numbers to each revenue account
   e. Assign account numbers to each expense account
2. Make copies to be given to each department

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: MAINTAIN RECORDS

TASK: Maintain Chart of Accounts

---

96. PERFORMANCE OBJECTIVE

Given a chart of accounts, new accounts to be added, tools and equipment, add to existing chart of accounts.

ENABLING OBJECTIVE

Identify company procedures for chart of accounts.

TOOLS/EQUIPMENT

Typewriter/word processor
Chart of accounts

PERFORMANCE GUIDE

1. Using established chart of accounts
   a. Add account to proper general classification
   b. Assign account number
2. Head new general ledger account page and add to general ledger

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: MAINTAIN RECORDS

TASK: Post Summary Totals from Subsidiary Records to the General Ledger

---

97. PERFORMANCE OBJECTIVE

Given journals, general ledger, tools and equipment, post summary totals to appropriate general ledger accounts.

ENABLING OBJECTIVE

Identify procedures for posting entries to general ledgers.

TOOLS/EQUIPMENT

Journals; accounts receivable, accounts payable, cash receipts sales, cash disbursements
General ledger

PERFORMANCE GUIDE

1. Obtain journals and general ledger
2. Post summary totals to debit and credit columns
3. Total general ledger pages

TEACHING STRATEGIES

Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Reconcile General Ledger to the Working Trial Balance

---

98. PERFORMANCE OBJECTIVE

Given posted and totaled general ledger, balance ledger. Identify problems and descrepancies.

ENABLING OBJECTIVE

Identify process to determine errors and discrepancies.

TOOLS/EQUIPMENT

General ledger and subsidiary journals

PERFORMANCE GUIDE

1. Total entire general ledger to check balance
2. Identify and correct any discrepancies
3. Prepare trial balance

TEACHING STRATEGIES

Small groups
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Reconcile Company Bank Accounts

PERFORMANCE GUIDE (cont.)

10. Investigate and clear open record selling items
11. Reconcile monthly

TEACHING STRATEGIES

Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook

ADVANCED LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Reconcile Company Bank Accounts

---

100. PERFORMANCE OBJECTIVE

Given a periodic bank statement, tools and equipment, reconcile bank statement on company account. Company bank account reconciled balance must equal the bank statement.

ENABLING OBJECTIVE

Identify bank reconciliation procedures.

TOOLS/EQUIPMENT

Cancelled checks/drafts
Bank statement
Previous monthly reconciliation
Cash Receipts Journal
Check register
Deposit record
General ledger account balance
Calculating device

PERFORMANCE GUIDE

1. Obtain cancelled checks, check register, general ledger, bank statement, and Cash Receipts Journal
2. Arrange cancelled checks in numerical order
3. Verify amounts of cancelled checks with check register
4. Compare deposits on bank statement with deposits in Cash Receipts Journal for month
5. Account for checks
   a. Check off checks listed as outstanding on prior month's reconciliation that cleared on current statement
   b. Check off current checks in check register that cleared on the current statement
   c. Total all presently outstanding checks
6. Add outstanding check total to cash balance as shown on company books
7. Deduct any deposits made during month but not received at bank during statement period.
8. Compare company bank account balance figure on bank statement to determine reconciliation
9. Bank reconciliation
   a. Credit interest to Interest Income in General Journal
   b. Debit interest earned to bank account in company books
   c. Debit service charges to miscellaneous expense
   d. Credit service charges to cash

ADVANCED LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Prepare Bank Deposits

---

101. PERFORMANCE OBJECTIVE

Given checks, cash, stamp for endorsement, money wrappers, deposit slip, tools and equipment, prepare a bank deposit. The bank deposit must be prepared without error.

ENABLING OBJECTIVE

Identify cash handling procedures.

TOOLS/EQUIPMENT

Checks
Cash
Stamp for endorsement
Money wrappers
Deposit slip
Checkbook
Calculating device

PERFORMANCE GUIDE

1. Obtain checks and cash
2. Separate checks from cash
3. Endorse checks
4. Count currency and coins
5. Wrap coins and currency
6. Prepare deposit slip
   a. Record coins
   b. Record currency
   c. Record checks by ABA number
   d. Total deposit slip
7. Record deposit in the checkbook
8. Make deposit

TEACHING STRATEGIES

Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook

ADVANCED LEVEL

DUTY: CORRECT ERRORS

TASK: Proof End-of-Month General Ledger

---

102. PERFORMANCE OBJECTIVE

Given a computer printout, manually prepared records, an on-line file, tools and equipment, audit end of month general ledger computer totals. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify month-end closing procedures.

TOOLS/EQUIPMENT

Computer printout
Ledgers, trial balance, subsidiary records
Data entry form
Journals
Form for errors
Calculating device
Document retention media, i.e., file cabinet, computer

PERFORMANCE GUIDE

1. Obtain computer printout of monthly totals or calculator tape
2. Identify errors
3. Correct clerical errors
   a. Compare printout of the general ledger to subsidiary records
   b. Obtain authorization/approval for changes
   c. Correct data entry information
   d. Submit corrected data entry to data processing
   e. Obtain corrected printout
4. Correct data processing error
   a. Complete data processing "Problem Notification Form"
   b. Send form to data processing to make corrections
   c. Obtain corrected printout
5. File authorized corrections by date

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: CORRECT ERRORS

TASK: Proof End-of-Month General Ledger

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: CORRECT ERRORS

TASK: Proof Work Completed by General Ledger Employees

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103. PERFORMANCE OBJECTIVE

Given a general ledger, tools and equipment, audit work completed by general ledger employees. All discrepancies must be corrected.

ENABLING OBJECTIVE

Identify month-end closing procedures.

TOOLS/EQUIPMENT

General ledger
Calculating device
Computer

PERFORMANCE GUIDE

1. Compare general ledger balances to subsidiary ledgers or account analysis
2. Identify any discrepancies
3. Have clerk make correction
4. Have clerk make correcting entry in journal.
5. Have clerk post correcting entry to ledgers
6. Verify processing dates of invoices
7. Identify any errors

TEACHING STRATEGIES

Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Prepare Month-End General Ledger

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104. PERFORMANCE OBJECTIVE

Given ledgers, financial paper, tools and equipment, prepare a Schedule of Accounts Payable/Accounts Receivable. Total of the schedules must equal the total of all subsidiary accounts.

ENABLING OBJECTIVE

Identify month-end closing procedures.

TOOLS/EQUIPMENT

Ledgers (Accounts Payable and Accounts Receivable Subsidiary Ledgers)
Financial paper
Calculating device
Schedule of Accounts Payable/Accounts Receivable

PERFORMANCE GUIDE

1. Obtain ledgers and subsidiary journals
2. Record journal entry to enter totals from subsidiary records to general ledger at month end
3. Prepare journal entries for month-end accruals and other non-recurring entries

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Prepare Trial Balance

---

105. PERFORMANCE OBJECTIVE

Prepare trial balance from existing general ledger records.

ENABLING OBJECTIVE

Identify procedures and components for completing a trial balance.

TOOLS/EQUIPMENT

General ledger

PERFORMANCE GUIDE

1. Assemble asset accounts
2. Less liability accounts
3. Plus or minus capital accounts
4. Assemble revenue accounts
5. Less expenses

TEACHING STRATEGIES

Case studies (C)
Small groups
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software

ADVANCED LEVEL

DUTY: PREPARE REPORTS

TASK: Prepare Financial Statements

---

106. PERFORMANCE OBJECTIVE

Prepare financial statements from existing general ledger records.

ENABLING OBJECTIVE

Identify procedures and format for financial statements.

TOOLS/EQUIPMENT

General ledger
Blank financial statements

PERFORMANCE GUIDE

1. Extract income from income accounts
2. Extract expenses from expense accounts
3. Extract balance sheet accounts
4. Distribute prepared statements to management

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software

ADVANCED LEVEL

DUTY: AUDIT RECORDS

TASK: Audit End-of-Month General Ledger Totals

---

108. PERFORMANCE OBJECTIVE

Given a month-end general ledger, schedule of transactions for the period, tools and equipment, audit end-of-month general ledger totals. All discrepancies must be corrected, authorized and posted.

ENABLING OBJECTIVE

Identify general ledger accounting procedures.

TOOLS/EQUIPMENT

General ledger
Transactions for the period
Calculating device
Subsidiary ledgers

PERFORMANCE GUIDE

1. Obtain end-of-month general ledger and transactions for the period
2. Compare transactions posted to the general ledger to control totals in subsidiary records or other supporting documentation
3. Identify error
4. Correct error
5. Post necessary entry to correct error
6. Compare entry posted to general ledger to correcting entry
7. File corrected general ledger

TEACHING STRATEGIES

Group projects (C)
Small groups
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Computer software

ADVANCED LEVEL

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Month End Cut-Off

---

109. PERFORMANCE OBJECTIVE

Given company reporting requirements, established policies must meet the needs of the company ensuring that financial statements are prepared on a timely basis.

ENABLING OBJECTIVE

Identify component necessary to establish policy regarding timeliness of financial statements.

TOOLS/EQUIPMENT

General ledger
Journals
Company Policy Handbook

PERFORMANCE GUIDE

1. Determine how soon the financial statements must be prepared
2. Determine how soon the subsidiary ledgers must be closed
   a. Set specific dates when all accrual entries must be made
   b. Set specific dates when all open invoices must be entered into system

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Guest speakers
Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speakers

ADVANCED LEVEL

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate General Ledger Employees in Company Policies

---

110. PERFORMANCE OBJECTIVE

Given an evaluation request, general ledger employees, company policies, tools and equipment, evaluate general ledger employees in company policies. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify evaluation criteria for general ledger employee evaluations.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review general ledger policies in Policy Handbook
2. Develop evaluative objectives that are designed to determine if general ledger employees carried out their duties in accordance with company policy
3. Evaluate employees' performance based on stated objectives
4. Reinstruct employees regarding company policies relating to the general ledger as needed

TEACHING STRATEGIES

Role playing
Case studies (C)
Small groups
Guest speakers
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Guest speakers

DUTY: MAINTAIN RECORDS

TASK: Maintain File of Employees' Names and Addresses and Pay Rates

---

111. PERFORMANCE OBJECTIVE

Given a file of employees' names, addresses, pay rates, tools and equipment, maintain a file of employees' names, addresses and pay rates. Record must be completed without error, filed alphabetically purged of former employees, and retrievable upon request.

ENABLING OBJECTIVE

Identify payroll accounting procedures.

TOOLS/EQUIPMENT

Document retention media, i.e., file cabinet
Typewriter/computer

PERFORMANCE GUIDE

1. Obtain employee's address
2. File record containing employee's name and address
   a. File record alphabetically
3. Type card for new employee
4. File cards for new employee
   a. File card alphabetically
5. Update cards when addresses change
6. Maintain current pay schedule
7. Maintain current vacation schedule
8. Maintain current sick time

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: MAINTAIN RECORDS

TASK: Maintain File of Employees' Deductions

---

112. PERFORMANCE OBJECTIVE

Given a file of employees, tools and equipment, maintain a file of employees deductions.

ENABLING OBJECTIVE

Identify payroll accounting procedures.

TOOLS/EQUIPMENT

Document retention media, i.e., file cabinet

PERFORMANCE GUIDE

1. Obtain W-4 from employees
2. Obtain authorization for any other deductions such as health and welfare, contributions, etc.
   a. File authorizations alphabetically or
   b. File authorizations by date
3. Complete cross-reference
4. Purge files of outdated information

TEACHING STRATEGIES

Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Calculate Amount of Withholding Taxes

---

113. PERFORMANCE OBJECTIVE

Given that taxes are to be withheld, tools and equipment, calcualte the amount to be withheld. Amount withheld must be without error and must reflect all deductions.

ENABLING OBJECTIVE

Knowledge of payroll tax policy and forms.

TOOLS/EQUIPMENT

Calculating device
Payroll journal
Document retention media, i.e., file cabinet

PERFORMANCE GUIDE

1. Total payroll withholding columns in payroll journal
2. Add employer to withholding where appropriate
3. Determine if totals withheld plus unreported taxes from previous payrolls are in excess of report requirement limits
4. If limits are exceeded, complete appropriate forms and request payment
5. If limits have not been exceeded, check dates for payment and bring "to date" balances forward for next pay period

TEACHING STRATEGIES

Case studies (C)
Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Business accounting forms
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Calculate Gross Pay

---

114. PERFORMANCE OBJECTIVE

Given an established employee with authorized work to be paid for, tools and equipment, authorize employee payment. Authorized payment must not exceed the extended hours (rate x hours) and must conform to company policy.

ENABLING OBJECTIVE

Knowledge of company payroll procedures.

TOOLS/EQUIPMENT

Time cards
Employee file
Company Policy Handbook
Ledgers
Calculating device

PERFORMANCE GUIDE

1. Review time cards
   a. Check for correct rate or rate changes
   b. Check extension
   c. Check deductions
2. Approve check for payment

TEACHING STRATEGIES

Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: PROCESS TRANSACTIONS

TASK: Calculate Net Pay

---

115. PERFORMANCE OBJECTIVE

Given an employee, tools and equipment, calculate amount owed to employee. Calculation must be without error and must reflect all charges and discounts.

ENABLING OBJECTIVE

Basic knowledge of payroll accounting.

TOOLS/EQUIPMENT

Time cards
Calculating device
Individual employee record
File cabinet

PERFORMANCE GUIDE

1. Gather time cards for pay period
2. Compute amount owed
   a. Calculate total hours--add hours for vacation or sick pay as appropriate--calculate gross pay (rate x hours)
   b. Calculate eligible deductions
   c. Subtract deductions from gross pay
   d. Add any other payments, bonus, reimbursements
   f. Subtract any other deductions, employee loans, etc.
3. Record balance on payroll ledger

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PROCESS TRANSACTIONS

TASK: Prepare Payroll Checks

---

116. PERFORMANCE OBJECTIVE

Given time cards, journal, tools and equipment, prepare payroll checks. Checks must be prepared without error.

ENABLING OBJECTIVE

Knowledge of company payroll procedures.

TOOLS/EQUIPMENT

Payroll records
Copy machine
Source documents
Document retention media, i.e., file cabinet

PERFORMANCE GUIDE

1. Prepare checks for net amount of pay
2. Total columns in payroll journal, compare to pay records and deduction records
3. Give checks to supervisor for signature and distribution

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: CORRECT ERRORS

TASK: Correct Error in Payroll Checks

---

117. PERFORMANCE OBJECTIVE

Given a payroll, journal, tools and equipment, correct payroll errors in journal. Corrections must be made without error and journal entries verified.

ENABLING OBJECTIVE

Identify payroll accounting procedures.

TOOLS/EQUIPMENT

Payroll Ledger
Journal
File cabinet
Calculating device
Checkbook

PERFORMANCE GUIDE

1. Obtain payroll voucher
2. Compare voucher to journal posting
3. Locate error in journal
   a. Identify error in amount
4. Prepare corrected payroll check
5. Record number of check
6. Record date of check
7. Record correction
8. Obtain approval

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

ENTRY/RETENTION LEVEL

DUTY: CORRECT ERRORS

TASK: Correct Error in Payroll Records

---

118. PERFORMANCE OBJECTIVE

Given payroll records, tools and equipment, correct errors in posting payroll records. Corrections must be made without error and the posted entries verified.

ENABLING OBJECTIVE

Identify payroll accounting procedures.

TOOLS/EQUIPMENT

Journal
Ledger
Calculating device

PERFORMANCE GUIDE

1. Obtain payroll journal and ledger
2. Compare ledger to journal
3. Locate error in ledger
4. Correct error of posting to incorrect account
5. Correct error where incorrect amount is posted
6. Make necessary change(s) in ledger
7. Obtain approval of supervisor
8. Correct quarterly reports if necessary

TEACHING STRATEGIES

Simulations (C)
Individual study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software

DUTY: PREPARE REPORTS

TASK: Prepare Month-End Payroll Reports

---

119. PERFORMANCE OBJECTIVE

Given employee pay vouchers, journals and payroll ledgers, payroll tax reports and knowledge of payroll tax requirements, prepare monthly and quarterly payroll reports.

ENABLING OBJECTIVE

Identify month-end closing procedures.

TOOLS/EQUIPMENT

Payroll ledger, journals
Company Policy Handbook
Payroll tax forms
Calculating device

PERFORMANCE GUIDE

1. Check totals of all columns in payroll journal to totals of individual payroll ledgers
2. Check for gross payroll exceeding various tax limits--year-to-date and current quarter
3. Make a schedule of over/under limit for each tax
4. Prepare tax forms as required by tax agency
   a. by employee
   b. by limits
   c. by tax rate
5. Obtain approval of forms

TEACHING STRATEGIES

Simulations
Individual study
Problem solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook
Study guide/workbook
Government tax forms
Computer software

DUTY: RESOLVE PROBLEMS

TASK: Communicate with Employees Concerning Complaints and Requests

---

120. PERFORMANCE OBJECTIVE

Given a employee with a complaint and/or request, tools and equipment, communicate with employee concerning complaints or requests. Verification of the legitimacy of the complaint/request and resolution of complaint or meeting request must result according to company policy.

ENABLING OBJECTIVE

Knowledge of company procedures and policy.

TOOLS/EQUIPMENT

Telephone
Payroll records
Company Policy Handbook
Calculating device
Payroll forms
Tax forms

PERFORMANCE GUIDE

1. Receive complaint/request regarding payroll
   a. Verify legitimacy of complaint/request
   b. Obtain approval to correct error
2. Receive request regarding changing tax status
   a. Adjust employee record

TEACHING STRATEGIES

Role playing
Case studies (C)
Guest speakers
Discussion/demonstration

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Guest speakers

DUTY: AUDIT RECORDS

TASK: Audit Payroll Records

---

121. PERFORMANCE OBJECTIVE

Given a computer printout, manual records, tools and equipment, audit payroll records. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify payroll procedures.

TOOLS/EQUIPMENT

Computer printout/terminal
Journal
Form for errors
Data entry form
Calculating device
Document retention media, i.e. file cabinet, electronic file

PERFORMANCE GUIDE

1. Obtain computer printout
2. Identify error
3. Correct data processing error
   a. Obtain authorization/approval for change
   b. Send form to data processing to make corrections
   c. Obtain corrected printout
4. Correct clerical error
   a. Have clerk compare manual records to information for data entry
   b. Correct data entry information
   c. Submit corrected data entry to data processing
   d. Obtain corrected printout
5. Verify accumulated totals correcting transaction
6. File printout by date

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Guest speakers
Field trips
Simulations (C)
Problem solving (C)
Chalkboard/overhead
Discussion/demonstration

DUTY: AUDIT RECORDS

TASK: Audit Payroll Records

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers
Field trip

ADVANCED LEVEL

DUTY: AUDIT RECORDS

TASK: Audit End-of-Month Payroll

---

122. PERFORMANCE OBJECTIVE

Given a computer printout, manually prepared records, an on-line file, tools and equipment, audit end of month payroll computer totals. All discrepancies must be corrected, authorized and filed or entered by date.

ENABLING OBJECTIVE

Identify payroll procedures.

TOOLS/EQUIPMENT

Computer printout
Ledgers, trial balance, subsidiary records, payroll register
Data entry form
Journals
Form for errors
Calculating device
Document retention media, i.e., file cabinet, computer

PERFORMANCE GUIDE

1. Obtain computer printout of monthly totals
2. Compare total of payroll register to control account in general ledger
3. Identify errors
4. Correct clerical errors
   a. Compare printout to payroll register
   b. Obtain authorization/approval for changes
   c. Correct data entry information
   d. Submit corrected data entry to data processing
   e. Obtain corrected printout
5. Correct data processing error
   a. Complete data processing "Problem Notification Form"
   b. Send form to data processing to make corrections
   c. Obtain corrected printout
6. File authorized corrections by date

DUTY: AUDIT RECORDS

TASK: Audit End-of-Month Payroll

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Guest speakers
Field trips
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers
Field trip

DUTY: AUDIT RECORDS

TASK: Audit Payment of Payroll Checks

---

123. PERFORMANCE OBJECTIVE

Given payroll checks, employee files, time cards, payroll journal, tools and equipment, audit the payment of payroll checks. All discrepancies must be corrected and payment must be approved.

ENABLING OBJECTIVE

Identify month-end payroll audit procedures.

TOOLS/EQUIPMENT

Time cards
Payroll journal
Employee pay records
Payroll checks
Calculating device

PERFORMANCE GUIDE

1. Obtain time cards and payroll journal
2. Compare time cards to payroll journal
3. Investigate any discrepancies
4. Have clerk make correction to payroll journal
5. Have clerk write a new check
6. Approve payment

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Guest speakers
Field trips
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers
Field trip

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Payroll Clerk

---

124. PERFORMANCE OBJECTIVE

Given a journal, ledger, paychecks, payroll journals, time cards, employee pay records, tools and equipment, audit work completed by payroll employees. All discrepancies must be corrected and employee notified of any incorrect payment.

ENABLING OBJECTIVE

Identify payroll audit procedures.

TOOLS/EQUIPMENT

Journal
Time cards
Employee pay records
Paychecks
Calculating device
Computer

PERFORMANCE GUIDE

1. Obtain payroll records for fiscal period
2. Compare time cards to hours paid
3. Identify any discrepancies
4. Notify employee if error is on time card
5. Compare employee pay records to individual employee file and to quarterly payroll reports
6. Identify any discrepancies
7. Have clerk make correction
8. Have clerk make correcting entry in payroll journal.
9. Have clerk post correcting entry to ledgers
10. Correct and refile any payroll reports as necessary
11. Correct and refile any W-2s as necessary

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Guest speakers
Field trips
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: AUDIT RECORDS

TASK: Audit Work Completed by Payroll Clerk

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers
Field trip

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Overtime and Work Week

---

125. PERFORMANCE OBJECTIVE

Given the use of time cards to record time, a need to establish company policy regarding time period to be covered by any payroll, establish number of hours to be paid for overtime and/or each work shift.

ENABLING OBJECTIVE

Identify components to be included in payroll policy.

TOOLS/EQUIPMENT

Time cards
Company Policy Handbook

PERFORMANCE GUIDE

1. Set policy regarding work week, hours and overtime
   a. Set policy regarding authorization of overtime
3. Summarize established policy regarding work week and overtime in company policy document

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Field trips
Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Guest speakers
Field trip

DUTY: ESTABLISH POLICIES

TASK: Establish Company Policy Regarding Authorization of Time Cards

---

126. PERFORMANCE OBJECTIVE

Given company policy to accumulate payroll using time cards, establish a policy by which department supervisors will sign off on their department's time cards in such a way that payroll clerk knows hours have been approved by the supervisor. Policy must provide time when approved time cards are to be in payroll office to meet deadlines and remedies for discrepancies.

ENABLING OBJECTIVE

Identify component to be included in payroll policy.

TOOLS/EQUIPMENT

Time cards
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review company policies regarding time cards
2. Compare policy relative to actual activity
3. Determine if policy needs to be changed
4. Discuss any proposed changes or discrepancies with department heads and/or controller

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Guest speakers
Field trips
Small groups
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Guest speakers
Field trip

ADVANCED LEVEL

DUTY: EXECUTE POLICIES

TASK: Execute Company Policies Regarding Time Cards, Overtime, Pay Dates and Payroll Checks

---

127. PERFORMANCE OBJECTIVE

Given company policy, payroll clerks, employees and government regulations, execute payroll policies in order to pay employees within legal and corporate regulations.

ENABLING OBJECTIVE

Identify company and government policies regarding payroll.

TOOLS/EQUIPMENT

Company Policy Handbook
Government policies
Payroll records
Calculating device

PERFORMANCE GUIDE

1. Review company policy and government regulations
2. Review payroll ledgers, journals, as prepared by the payroll clerk
3. Look at selected items from payroll records to determine they conform with policies
4. Where discrepancies occur, establish criteria to train personnel as needed

TEACHING STRATEGIES

Simulations
Individual Study
Problem Solving
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Textbook
Government tax training programs
Business accounting forms
Computer software

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees to Correct Errors in Posting Payroll

---

128. PERFORMANCE OBJECTIVE

Given new employees, tools and equipment, instruct employees to correct errors in posting payroll. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify appropriate procedures for correcting errors in payroll entries.

TOOLS/EQUIPMENT

Ledger/Payroll Subsidiary Ledger (employee pay records)
Quarterly reports
Journal
Calculating device

PERFORMANCE GUIDE

1. Select or develop measurable objective(s)
2. Plan instructional strategies to include demonstration of the following
   a. Compare ledger to journal
   b. Locate error in ledger
   c. Correct error when posting to incorrect account
   d. Deduct amount from incorrect account
   e. Add amount to correct account
   f. Correct error when incorrect amount is posted
   g. Make correction of amount in ledger
3. Implement instructional strategies
4. Evaluate instructional strategies

TEACHING STRATEGIES

Case studies (C)
Group projects (C)
Guest speakers
Field trips
Simulations (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Employees to Correct Errors in Posting Payroll

---

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Film strip/prepared transparencies
Textbook
Study guide/workbook
Business accounting forms
Computer software
Guest speakers
Field trip

DUTY: SUPERVISE AND INSTRUCT

TASK: Instruct Payroll Employees in Company Policies

---

129. PERFORMANCE OBJECTIVE

Given new employees, company policies, tools and equipment, instruct payroll employees in company policies. Instruction must enable each employee to perform each task to the minimum level specified in the objective(s).

ENABLING OBJECTIVE

Identify company policies regarding payroll.

TOOLS/EQUIPMENT

Company Policy Handbook

PERFORMANCE GUIDE

1. Review Payroll Policies in Policy Handbook
2. Select or develop measurable objective(s)
3. Plan instructional strategies to include discussion of payroll
4. Implement instructional strategies
5. Evaluate instructional strategies

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Payroll Employees in Company's Payroll Procedures

---

130. PERFORMANCE OBJECTIVE

Given an evaluation request, payroll employees, company payroll procedures, tools and equipment, evaluate payroll employees in company's payroll procedures. Evaluation must be based on stated objectives, must be conducted according to accepted company procedures, and must convey a full understanding of performance rating to the employee.

ENABLING OBJECTIVE

Identify company procedures for payroll.

TOOLS/EQUIPMENT

Calculating device
File cabinet
Company Policy Handbook

PERFORMANCE GUIDE

1. Review Payroll Procedures
2. Develop evaluation objectives that are designed to determine if payroll employees carried out the following procedures accurately
   a. Check time cards for proper authorization
   b. Check time card extensions and totals for total and overtime
   c. Check extension of authorized time by authorized pay rate
   d. Check for proper tax deductions
   e. Check for proper employee benefit deductions
   f. Check for vacation, sick pay, bonuses, collection of advances to employees
   g. Check proper commission rate and sales levels
   h. Check calculation of net check
   i. Check that the check paid is the authorized check
   j. Compute total withholding for all taxes for tax authorities
   k. Check preparation of tax deposits
3. Evaluate employees' performance based on stated objectives
4. Reinstruct employees regarding company's payroll procedures as needed

TEACHING STRATEGIES

Role playing
Case studies (C)
Group projects (C)
Discussion/demonstration
Chalkboard/overhead

DUTY: SUPERVISE AND INSTRUCT

TASK: Evaluate Payroll Employees in Company's Payroll Procedures

---

INSTRUCTIONAL MATERIALS/RESOURCES

Film strip/prepared transparencies
Textbook

DUTY: COMMUNICATE WITH OUTSIDERS

TASK: Communicate About Payroll Matters to Any Outside Creditors, Banks, Taxing Authorities, Courts, Etc.

---

131. PERFORMANCE OBJECTIVE

Given that payroll information is highly sensitive, communication of payroll information to outsiders must be done at a high level with a great deal of caution.

ENABLING OBJECTIVE

Identify payroll accounting procedures.

TOOLS/EQUIPMENT

Employee records
Company Policy Handbook
Telephone
Dictation equipment

PERFORMANCE GUIDE

1. Determine exactly who is asking for information and if they are entitled to receive it
2. Determine the correct information
3. Before communicating with outsider, get employee authorization to give information (this can be W-4, verbal okay, written request, etc.)
4. Deliver information as agreed by company policy--verbal or written
5. If information relayed to outsider verbally, document in writing in employee file

TEACHING STRATEGIES

Simulations (C)
Individual Study (C)
Problem solving (C)
Discussion/demonstration
Chalkboard/overhead

INSTRUCTIONAL MATERIALS/RESOURCES

Practice set
Textbook
Study guide/workbook
Computer software